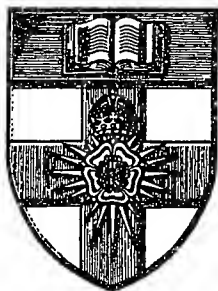


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## E S S A Y

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| <p>I. A TREATISE of BOOK-KEEPING according to the true <i>Italian</i> Method, wherein are laid down, in a plain and intelligible Manner, all the Rules necessary to be known for a thorough understanding of the THEORY of that excellent ART; and the practical Part thereof rendered easy by a great Variety of Examples, introduced in two Sets of Books; together with some Rules for calculating the Exchange with the princi-</p> | <p>pal trading Places in <i>Europe</i> and <i>America</i>.</p> <p>II. The Solutions of Eighteen Questions in Company Accounts, comprehending a great Variety of Business in different Branches of Traffick, according to the following Methods: <i>First</i>, The Solution of each Question by a Method entirely new, agreeable to the Laws of Reason, and adapted to the Capacity of all. <i>Secondly</i>, By the <i>Italian</i> or Merchants Method.</p> |
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To which is added,

A short Specimen of BOOK-KEEPING in FACTORY, or the Method made Use of in the *West Indies*, by Factors there.

By RICHARD ROOSE,

Late Accomptant in *Chesterfield*.

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T O

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*and*

*Sincere Gratitude,*

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*His most obliged,*

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*Most obedient Servant,*

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## P R E F A C E.

**T**HE *World* is now become so very sensible of the Usefulness of the Italian Method of Book-keeping, and its Superiority over all other Methods hitherto invented, that to write a Panegyric upon it, at this Time, would be thought very needless and unnecessary.—Therefore every one who considers the great Advantages that may be reaped from a thorough Knowledge of it, must allow, that any Attempt to improve so useful an Art, is highly deserving of the Countenance of the Public.

It was this Consideration, together with the Request of some eminent Gentlemen, (whose Names in the following List of Subscribers, do honour to this Work) that first induced my Father to turn his Thoughts upon this Subject, and the Approbation they were pleased to express upon a Perusal of Part of the following Essay, joined with extraordinary Encouragement, were the Motives that determined him to proceed; but almost as soon as he had compleated it for the Press, it pleased God to call him out of this World.

As there is a distinct Preface to the two first Setts of Questions contained in the second Part of this Work, all that is necessary to be taken Notice of here, is the first Part; in which are introduced two large and copious Setts of Books, containing a great Variety of Examples in most Branches of Commerce; which are accompanied with such necessary Rules and explanatory Notes, as being well attended to, will render them perfectly easy to the Learner; and after he has once made himself Master of these, there will be very few Things that can happen in the Way of Trade, which will prove Difficulties to him. And, I hope, what is said by Way of Theory, at the Beginning of this Work, although contracted into a very narrow Compass, will be sufficient to give the Learner a clear and distinct Idea of the theoretical  
Part

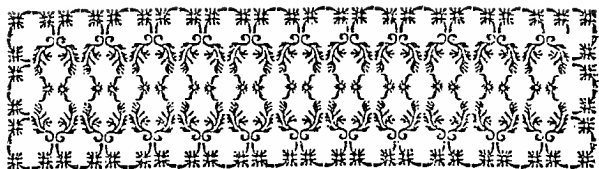
*Part of Merchants Accompts, for my Father purposely endeavoured to avoid burthening it with long and tedious Rules, which serve rather to perplex than instruct the Learner. The Postscript, on Exchanges, I also humbly hope, will be of Use to such as have not obtained a thorough Knowledge of so necessary a Branch of Traffick.*

*As I am very sensible my Father used his utmost Endeavours to make the Whole as compleat as lay in his Power, I shall forbear expatiating any further upon the Subject, but humbly submit it to the Judgment of the Public; and if, by a favourable Reception, it be found to be as well calculated to qualify Youth in so useful a Branch of Knowledge, as any Book hitherto published, it will give me the utmost Pleasure; but if the contrary should be found, I declare I shall quietly submit; not so much as wishing so irrational a Thing, (as dear as the Memory of so worthy a Parent must be to me) as that the Public should be deceived, merely for the Credit of this Performance.*

*However, the Encouragement it has met with from those Gentlemen whose Names are hereafter inserted, (to some of whom I have more than common Obligations,) demands my grateful Acknowledgment, and therefore it is with the greatest Pleasure that I embrace this Opportunity to return Thanks to them all in general.*

*It, perhaps, may not be improper to observe, to those who are mathematically inclined, that the Author of the following Essay, for many Years before his Death, made Use of the fictitious Names of Chesterfieldiensis, and Birchoverensis, under which Names, those who please to look into the Palladium and Ladies Diary, may find various of his Essays in most of the different Branches of the Mathematics.*

JOHN ROOSE.



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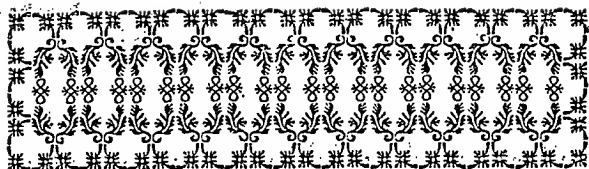
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A N

# ESSAY

TO MAKE

## A COMPLEAT ACCOMPTANT.

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### PART I:



THE *Italian Method* of Book-keeping (from which all others are deduced) is the Art of recording our Transactions in such a Manner, that the true State of any Part, or of the Whole, may be attained with the greatest Clearness and Dispatch, whenever Occasion requires it. That is, the dextrous Accomptant may know at any Time what Debts are due to and from him, what Goods, &c. are remaining on Hand, whether belonging to himself or others; and the Gain, or Loss, that is made by each separate Species of those that are disposed of.

The Books chiefly made Use of are, a Memorial or Waste-Book, a Journal or Day-Book, and a Ledger; which are sufficient in themselves for the stating all Sorts of Accompts. However, some have thought proper to add others to these, both for Perspicuity, and for abridging them; of each of which I shall treat, after I have described the three grand ones above mentioned, and shewed their Dependence one upon another, with some little Appendages.

### *The WASTE-BOOK.*

The Waste-Book contains not only an Inventory of all the Effects and Debts belonging to you, but also of those Debts that are due from you to others, together with an exact Register of every Transaction in Trade just as it occurs, and is the Foundation of both the Journal and Ledger. For what is further necessary for its Description, see either of the Waste-Books, A or B, afterwards inserted.

B

*The*

*The* JOURNAL.

The Journal is a Preparatory to the Ledger, and as to its Form is the same as the Waste-Book, differing from it only in this, that whereas in the Waste-Book Things are set down just as they happen with their Dates, in the Journal the same Things are distinguished into proper Debtors and Creditors, in order for their being posted into the Ledger. For what is further necessary for it's Description, see either of the Journals, A or B, afterwards inserted.

*The* LEDGER.

The Ledger is the grand Book of Accompts in which are sorted and parcelled, into proper Heads or Accompts, whatever is contained and digested in your Waste-Book and Journal; so that all belonging to the same Head or Accompt, lie together in the same Folio, with the Title of Debtor on the Left-hand, and Creditor on the Right, answering to the Parts of the Accompt which are of an opposite Nature. As for Instance, all the Money received or borrowed goes to the Debtor-side of Cash, and all the Moncy paid or lent to the Creditor-side of it. Again, in an Accompt of Goods, their Quantity and Cost is set on the Debtor-side of the Accompt, and the Quantity disposed of, with the Returns it has made, on the Creditor-side, and by a Comparison of the Debtor and Creditor-sides, you will not only know what Cash or Goods you have on Hand, but also the Gain or Loss will appear on the Quantity of Goods disposed of. And the like for any other Accompt whether personal or real. For what is further needful for its Description, see either of the Ledgers, A or B, afterwards inserted.

N. B. That there must be an Alphabet prefixed to your Ledger, directing to the Folio where any Accompt stands, for the readier finding of the same. See either of the Alphabets prefixed to the Ledgers, A and B, just now mentioned.

Having given a short and concise Description of the three grand Books, *viz.* the Waste-Book, the Journal and the Ledger, in which (as before observ'd) all the Busincfs belonging to a Merchant, might be contained, nay possibly in two, *viz.* a Journal and Ledger, I shall next proceed to shew their Dependence one upon another.

*Of journalizing the* WASTE-BOOK.

To lay down here all the Rules and their Variety of Cases that might be given, would make a Volume of itself, and serve no other End but to perplex the Learner. I shall therefore only give the most general One, and make such Applications of it in the following System of Book-keeping, as will sufficiently shew its Use. And  
more-

moreover shall give such other Rules, under the Examples that seem not to fall under this, as shall make them obvious to the meanest Capacity, which when well understood, will give him a clear Notion of the *Italian Method* of Book-keeping.

*A general RULE to be observed.*

All Things received, or the Receiver, or he upon whose Account you pay any Thing, must be charged or made Debtor. And contrariwise all Things delivered, or the Deliverer, or he upon whose Account any Thing is paid, must be discharged or made Creditor. See this Rule exemplified in Waste-Book A.

*January* 2d, 5th, 9th, 20th, 24th. *February* 5th, 11th, 14th, 20th, 24th, 27th. *March* 1st, 2d, 3d, 11th, 16th, 17th.

N. B. That when any Thing is journalized, the Waste-Book is to be marked with a Dash thus <sup>1</sup>.

As an Exemplification of the abovesaid general Rule in this Place, and for an Observation here to be made, let it be required to journalize the Example in *January* 2d, Waste-Book A, viz.

Paid on Account of *Samuel Smedley*, of *Uttoxeter* 10*l.* 15*s.* 0*d.*

Here *Samuel Smedley*, is the Person upon whose Account this Money is paid, and therefore, by the general Rule above, he must be Debtor, and Cash being the Thing parted with, and which by the said Rule must be Creditor, therefore it will stand in your Journal thus:

<sup>2</sup> *Samuel Smedley*, of *Uttoxeter*, Debtor to Cash 10*l.* 15*s.*

Paid for Repairs of the House in which I live 10*l.* 15*s.* 0*d.*

Again, for another Observation here to be made, let the Inventory of the Waste-Book A, in *January* 1st, when journalized according to the general Rule there laid down, be again inserted, and it will stand thus:

Sundries Debtors to Stock 518*l.* 16*s.* 8*d.* viz.

	£.	s.	d.
3. Cash in ready Money — — —	1000	0	0
1. <i>Joseph James</i> , in his Hands — —	2000	0	0
1. <i>Hobbs Farm</i> for its Value — — —	1333	6	8
1. Sherry for 15 Pipes, at 3 <i>l.</i> 10 <i>s.</i> per Pipe	547	10	0
2. <i>Joseph Grimes</i> , per Bond, due <i>February</i> 3d	200	0	0
<sup>2</sup> <i>John Grimston</i> , due 20th of Ditto —	100	0	0
	<hr/> 5180	16	8
<sup>1</sup> Stock Debtor to sundries 370 <i>l.</i> viz.			
2. To <i>James Snibs</i> , per Bond, due <i>February</i> 16th	300	0	0
2. To <i>Paul Jamson</i> , due the 24th Ditto —	70	0	0
	<hr/> 370	0	0

And

And here Note, that the Debtor and Creditor in your Journal is always in one Line if the Case be single, and what follows after is for Explanation of such Debtor and Creditor as in the 1st Example above given.

But if the Case be complex in the Debtor, but single in the Creditor, or single in the Debtor, and complex in the Creditor, as in the two Examples here adduced, then the complex Term is expressed by Sundries, and after that follows the particular Debtors or Creditors, with an Explanation of them. See the following Journals, A and B, for more Examples.

### *Of posting the JOURNAL into the LEDGER.*

First find out that Accompt in your Ledger, if already titled, if not, let the same be titled, which in your Journal is said to be Debtor, and having set down the Year, Month and Day of the Month, together with the Page of the Journal where it stands in their proper Columns, then beginning with the Word To, and the Title of your Creditor, write as much of the Affair in one Line (if possible) as may be good Sense, and serve to explain the Matter, inserting the Quantity in an inner Column, if it be an Accompt of Goods, and the Folio where the Creditor stands in the next adjoining Column, together with the Pounds, Shillings, and Pence in their proper Columns. Then turn to the Accompt that is Creditor, if titled already, if not, let it be titled, and having dated it the same as before directed, instead of To, write By, and the Title of your Debtor, and then as much of the Affair in one Line (if possible) as may be good Sense, and serve to explain the Matter, inserting the Quantity in an inner Column, if it be an Accompt of Goods; and the Folio where the Debtor stands in the next adjoining Column, together with the Pounds, Shillings, and Pence in their proper Columns. Then turn to your Journal, and as a Mark that the same is posted, let the Folio where the Debtor stands in the Ledger, be set above a little Line, and the Folio where the Creditor stands below it, thus  $\frac{2}{3}$ ; then make a Priek after each Figure thus  $\frac{2}{3}$ ; and this shews the Accompt to be finished.

From the above general Rule for posting your Journal Entries into your Ledger, it is evident that no Accompt in your Ledger can ever be made Debtor, but some other Accompt or Accompts must be made Creditor or Creditors for the same Sum, nor any Accompt in your Ledger can ever be made Creditor, but some other Accompt or Accompts must be made Debtor or Debtors for the same Sum; consequently every Article entred once in your Journal, must be entred twice in your Ledger, that is, once on the Debtor-side, and once on the Creditor-side. Hence it is, that the *Italian Method* of Book-keeping, is also called Book-keeping by double Entry.

try. To give Instances, let it be required to post the Examples before adduced (in the Method of journalizing your Waste-Book) into your Ledger, and 1st of your Inventory.

First open an Accompt for *Joseph James*, in the 1st Folio of your Ledger, as also for *Hobbs Farm* and *Sherry*; according as your Discretion directs you, and room will permit. Again open the Accompts of *Joseph Grimes* and *John Grimston*, in the 2d Folio, and Cash in the 3d Folio, reserving a whole Folio for Cash, since its Articles are often numerous; which are the several Debtors composing the Creditor-side of Stock.

Next open Stock, having left room for it in your first Folio of the Ledger, as Discretion directed you at first. Next turn to your Alphabet, and put *Joseph James* under the Letter I, always remembering to put the Surname of Men the first; put Cash under C, *Hobbs Farm* under H, *Sherry* under S; *Joseph Grimes* and *John Grimston* under G, Stock under S, and so you have done with your Alphabet.

Next turn to the Accompt of *Joseph James*, and write 1759, and *January* in the broad Column, towards the left Hand, and 1, the Day, in the narrow Column, and 1, the Page of the Journal where he stands, in the next narrow Column, then write To Stock in his Hands, dotting it on, and putting 1, the referring Figure to the Creditor, in the narrow Column, and the 2000*l.* in the Pounds Column, and you have done with him. Proceed in like Manner with Cash, *Hobbs Farm*, *Sherry* (remembering to set the 15 Pipes in the Quantity Column) *Joseph Grimes* and *John Grimston*.

After this turn to Stock, and on the Creditor-side write 1759, and *January* in the broad Column, towards the Left-hand, and 1, the Day, in the narrow Column, and 1, the Page of the Journal where all the Debtors stand, in the next narrow Column, then write By *Joseph James* in his Hands, dotting it on, and putting 1, the referring Figure to the Debtor, in the narrow Column, and after this the 2000*l.* in the Pounds Column, and you have done with him.

And in like Manner proceed with Cash, *Hobbs Farm*, *Sherry*, *Joseph Grimes* and *John Grimston*, the remaining Debtors, and so you have done with one Part of your Stock.

Next turn to your Journal and set down 3, 1, 1, 1, 2, 2, the Folios of your Ledger where the several Debtors stand. and draw a little Line under them, and set down 1, the Folio where the Creditor stands; after this make a full Point on the right Side of the Figures set down, and you have finished one Part of your Stock. See the 2d Example before given.

Proceed in this Manner with the other Part of your Stock, by placing the Date, Figures referring to the Journal, and the Accompts that are Creditors, on the Debtor-side of your Stock, together with  
the

the referring Figures to the Creditors, and Sums of Money, in their proper Columns. Then turn to *James Snibb* and *Paul Jamson*, the Accompts that are Creditors, and placing on the Creditor-side of their Accompts the Date, Figures referring to the Journal, and the Accompt that is Debtor, together with the referring Figures to the Debtor, and Sums of Money in their proper Columns, and you have done with Stock.

Again, let it be required to post the 1st Example before inserted; having opened the Accompt of *Samuel Smedley*, in Folio 2d, and placed the Year, Month and Day, and the Figure referring to the Journal in their proper Columns, as just now directed, then beginning with the Word To, and the Accompt that is to be Creditor, *viz.* Cash, and writing as before directed, dot it on, and place the Figure where the Creditor stands in its proper Column, and also the Sum of Money in its proper Column.

Next turn to the Creditor in Folio 3d, where Cash is opened, and having placed the Year, Month and Day, and the Figure referring to the Journal in their proper Columns, as just now directed, write the Word By, and the Accompt that is Debtor, *viz.* *Samuel Smedley*, and writing as before directed, dot it on, and place the Figure where the Debtor stands in its proper Column, and also the Sum of Money in its proper Column, and you have done with this Accompt.

After this, let *Samuel Smedley* be inserted in the Alphabet in the Manner before directed, and let the Figures referring to the Lcdger be inserted in the Journal thus,  $\frac{2}{3}$ ; and as a Mark that the Accompt is finished, make two Points on the right Side of the said Figures in the Journal, and so proceed with every other Article of your Journal until you have done. See the 1st Example before given.

*N. B.* That the Observation made upon the general Rule for posting may be verified, you need only here to consider, that whereas, *Samuel Smedley*, in the 1st Example, is debited for 10*l.* 15*s.* so is Cash credited for the same Sum, which makes the Debit and Credit equal. In like Manner, as Cash, *Joseph James*, *Hobbs Farm*, *Sherry*, *Joseph Grimes* and *John Grimston*, are debited each for their respective Sum, which makes 518*l.* 16*s.* 8*d.* and as Stock is Creditor for the same Sum, which makes the Debit and Credit equal also; consequently the Debit and Credit, in like Manner, will be equal in every other Instance (if no Mistake be made) as well as in these.

Having given a short Description of the three grand Books, and shewn their Dependence one upon another, I shall next lay down and explain what is meant by some little Appendages.

And



Success, let the ingenious Aecomptant make Use of which Method he pleases. See the Cash-Book at the End of Journal A.

### *Of making a Trial Balance.*

It has been already observed, that every Article in the Journal must be entered twice in the Ledger, that is, once upon the Debtor-side, and once upon the Creditor-side, and so make equal Debt and Credit; consequently, if all the Debtors in your Ledger be added into one Sum, and all the Creditors into another, their Sums Total must needs agree, or be equal, since the Whole is nothing else but the Sum of all the Parts; but although their Sums Total agree, the Posting may notwithstanding be wrong (contrary to the Notion of some Authors) for some Article may be omitted or wrong charged (I mean charged with Sums greater or lesser than the true one) which will not hinder their Agreement, and may be a great Loss to the Merchant or his Dealer; therefore the greatest Care and Regard ought to be had, that nothing be omitted or wrong charged, and that the Sums of the Debtor and Creditor Sides be rightly added, but if the Sums Total of the Debtor and Creditor Sides should disagree, and there be no Error in adding, then there must be Errors of a different Sort to those abovementioned in the Posting the Variety of which remains next to be shewn; but before I lay them down, I shall speak a Word or two of the Errors of the Waste-Book and Journal. See this Rule exemplified in the Trial Balance in Ledger A.

### *Of the Discovery and Correction of Errors.*

#### *1st. In the WASTE-BOOK.*

As this is the first Record of all your Transactions from the Bills of Parcels, Invoices, &c. the greatest Care and Regard should be had that every Thing here be properly entered, since an Error in this must needs run through both the Journal and Ledger; therefore when there happens to be any Thing omitted, let it be set in a Place by itself, allotted for that Purpose, and a Reference made to the Place where it should have come in. In like Manner, when any Thing redundant is inserted, let it be mentioned in the said Place, that the same is redundant and an Error, and a Reference made to the Place where it should be left out. If it be only a Word or Number that is wanting, let the same be interlined, but if redundant, let it be written in the Margent that the same is redundant and an Error, and a Reference made to it, by some Mark: But if you discover your Error while you are writing, let the Error be repeated with the Words, I say, and then rectified as if you had written received instead of paid: Write it thus; Received of

AB,



AB; &c. I SAY, paid AB, &c. and when you are certain that the Waste-Book is right; then turn to your Journal.

2d. In the JOURNAL.

Let it be compared with the Waste-Book, in order to see whether it be a faithful Copy of it as to the Sense, or else made so according to the Method just now laid down in correcting the Waste-Book, and whether every Thing in it be properly expressed in a Journal Phrase; and having compared every Debtor and Creditor in it by the general Rule before laid down, and by the several Rules after this inserted under the Examples or Questions themselves, and found every Thing right, or else made them so by the said Rules, then give another Dash in your Waste-Book to that which was formerly made after this Manner ||; and this shews that your Waste-Book and Journal are properly examined; then turn to your Ledger.

3d. In the LEDGER.

Let every Article in your Journal be compared with your Ledger, beginning with Stock, in order to see whether any Thing be omitted, and whether the double Entrances are properly made, and having found them right, or else made them so, after the Manner next to be shewn, turn to your Journal, and make two Dots on the left Side of the referring Figures thus,  $\frac{2}{3}$ ; as also two Dots in your Ledger, viz. one in the Column which refers to your Journal on the Debtor-side, and another in the same Column which refers to your Journal on the Creditor-side, and this shews that your Journal and Ledger are properly examined.

N. B. If you have tried your Trial Balance, and it should not prove, or if you have any Scruple concerning the Truth of your Accompts, then turn again to your Ledger, and begin with your Accompt of Stock on the Debtor-side, and compare the first Article of it with its corresponding Creditor, and then make a Dot in the referring Column, on the Debtor-side, against the right Side of the Figure referring to the Creditor, and another against the right Side of the Figure referring to the Debtor, on the Creditor-side, and so proceed to the End, by which Means you will either discover the Error, or be further certified of the Truth of your Accompts; for when all Errors are corrected, your Trial Balance will certainly be good, together with your real Balance thence deduced.

*Of the Variety of Errors in the LEDGER, and the Methods of correcting them.*

1st. If you have entered an Article twice on the Debtor-side, though on the right Accompts, that is, once on the Debtor-side of

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one Accompt, and once on the Debtor-side of the other Accompt, instead of entering it once on the Debtor-side of one, and once on the Creditor-side of the other, then make the wrong Accompt Creditor, by Error for the Sum wrong entered, and again make it Creditor, by the other Accompt, for the same Sum, as it ought to have been at first.

## EXAMPLE.

Suppose *John Grimston's* Accompt had stood thus (see Ledger A, Folio 2d, and N<sup>o</sup>. 6th.)

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		
To <i>John Grimston</i>	100 0 0		

<i>John Grimston</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		
To <i>Cash</i> —	100 0 0		

Here it is plain, that 100*l.* which should be on the Creditor-side of *John Grimston*, is on the Debtor-side; and, consequently, when the Accompt is corrected, it will stand thus:

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		
To <i>John Grimston</i>	100 0 0		

<i>John Grimston</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		<i>l. s. d.</i>
To <i>Cash</i> — * 100 0 0		By Error — * 100 0 0	
		By <i>Cash</i> — 100 0 0	

And the reverse Method must be taken, when an Article is entered twice on the Creditor-side.

2d. If you have entered a Debtor with the true Sum, and the Creditor with a wrong Sum, either greater or less than just; then if it be greater, debit the wrong Accompt to Error for the Surplus, but if less, credit the wrong Accompt by the right Accompt for the Deficiency, or Sum short-posted.

## EXAMPLE.

Suppose *John Grimston's* Accompt had been posted thus:

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		
To <i>John Grimston</i>	100 0 0		

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<i>John Grimston</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
			<i>l. s. d.</i>
		By <i>Cash</i> —	110 0 0
			<i>Or</i>

Or thus,

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		
To <i>John Grimston</i>	100 0 0		

<i>John Grimston</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		<i>l. s. d.</i>
		By <i>Cash</i> —	90 0 0

Here, in the 1st Case, *John Grimston* is made Creditor, for 10*l.* more than his Debt,, and in the 2d Case, for 10*l.* less; consequently, when the Accompt is rectified, it will stand thus in either Case.

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		
To <i>John Grimston</i> —	100 0 0		

<i>John Grimston</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		<i>l. s. d.</i>
To Error, wrong posted	10 0 0	By <i>Cash</i> —	110 0 0

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		
To <i>John Grimston</i>	100 0 0		

<i>John Grimston</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
			<i>l. s. d.</i>
		By <i>Cash</i> — —	90 0 0
		By Ditto, short posted	10 0 0

And the reverse Method must be taken, if the Creditor be entered with a true Sum, and the Debtor with a wrong Sum.

3d. If you have omitted to enter the Creditor, when you have entered the Debtor, then make the proper Accompt Creditor, by the other, for the Sum omitted, and you have done.

# EXAMPLE.

Suppose *John Grimston's* Accompt had stood thus :

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l. s. d.</i>		
To <i>John Grimston</i>	100 0 0		

*John Grimston*                      *Dr.*                      *Per Contra*                      *Cr.*

Here you have received 100*l.* of *John Grimston*, and have given him no Credit for it; consequently, when the Accompt is rectified, it will stand as on the other Side.

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l.</i> <i>s.</i> <i>d.</i>		
To <i>John Grimston</i>	100   0   0		

<i>John Grimston</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
			<i>l.</i> <i>s.</i> <i>d.</i>
		By <i>Cash</i> —	100   0   0

And the reverse Method must be taken, when you have entered the Creditor without the Debtor.

4th. If you have entered the Debtor with a true Sum, and given a wrong Accompt Credit, for the same Sum (another Instance of the Trial Balance, proving when the Posting is wrong) you may either make the wrong Accompt, Debtor to Error, for the Sum wrong posted, and then give the proper Accompt, Credit by Error, for the same Sum, or else debit the wrong Accompt to the right Accompt for the Sum wrong posted.

### EXAMPLE.

Suppose *John Grimston's* Accompt had stood posted thus:

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l.</i> <i>s.</i> <i>d.</i>		
To <i>John Grimston</i>	100   0   0		

<i>John Grimston</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
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<i>James Snibs</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
			<i>l.</i> <i>s.</i> <i>d.</i>
		By <i>Cash</i> —	100   0   0

Here it is plain, that *John Grimston* has paid me 100*l.* and has no Credit for it, and on the other Hand, *James Snibs* has paid me nothing, and yet has Credit for 100*l.* consequently the Accompt, when rectified, will stand thus:

<i>Cash</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l.</i> <i>s.</i> <i>d.</i>		
To <i>John Grimston</i>	100   0   0		

*John*

<i>John Grimston</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l.</i>	<i>s.</i>	<i>d.</i>
	By <i>James Snibs</i> , per } Error, to his Credit }		
	100	0	0

<i>James Snibs</i>	<i>Dr.</i>	<i>Per Contra</i>	<i>Cr.</i>
	<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>John Grimston</i> , per } Error to my Credit. }	100	0	0
	By Cash		
	100	0	0

And the reverse Method must be taken, when a proper Creditor is entered, and a wrong Debtor.

*N. B.* If both the Debtor and Creditor be charged with the same Sums, and yet both be greater or lesser than just (as before observed in the Trial Balance) then the Error is rectified by debiting one Account to the other for the Deficiency or Redundancy in a reverse Manner, that is, if they are under-charged, debit one Account to the other for the Sum short-posted or deficient; but if they are over-charged, debit the contrary Account to the other for the Sum over-charged or redundant.

Moreover the Errors may be corrected by Rule, the 1st, before laid down, supposing the Debtor and Creditor to be charged with different Sums, and both too little, or both too much, or the one too little, and the other too much. And in this Manner are Errors corrected in the Ledger, without scratching and cancelling any Thing, which Merchants never allow of.

### *Of balancing your LEDGER, and the making a new INVENTORY.*

As I have shewn the Nature of every Account in the following Ledgers, and the Method of balancing it, I shall forbear here to particularize, and only give a general Account of the Methods of balancing, and drawing out a new Inventory from the Balance when made.

By the Word Balance, Merchants mean the Difference of the Debtor and Creditor-sides of an Account, which being entered on the defective Side, will make the Account even; for the Method of doing which, observe these general Rules.

Erect an Account of Balance in your Ledger (or rather upon a loose Sheet of Paper made ready for the Purpose) and to the Debtor-side carry what Cash you have on Hand, what Debts are due to you from others, and what Goods remain unsold, &c. and to the Creditor-side, what Debts are owing by you to others, by which Account of Balance, with the Accounts of Profit, and Loss, and Stock

Stock (which three Accompts are always balanced the last) will all your other Accompts be evened.

First begin with Cash, and make Balance Debtor to it for the Difference of its Sides, and make Cash Creditor, by Balance, for the same Sum, which will even this Account.

Next begin with the first Account in your Ledger, except it be Stock (as it is in the following Ledgers) whether it be personal or real, that is, whether it be the Account of a Person or of Goods, and as both personal Accounts, and real ones, admit of three Varieties, it is proper here to lay down a general Method of balancing both.

And first of personal Accounts. 1st. When the Debtor-side is heaviest, that is, when it owes you, debit Balance to it for the Difference of its Sides, and credit it, by Balance, for the same Sum, which will even it. 2d. When the Creditor-side is heaviest, that is, when you owe it, debit it to Balance for the Difference of its Sides, and Credit Balance by it for the same Sum, which will even it. 3d. When the Debtor and Creditor-sides are equal, then the Account will be balanced in Course, by adding up its Sides. See the Account of *Joseph James, &c.* Ledger A.

And secondly, for an Account of Goods. 1st. When none are sold, debit Balance to it for the Difference of its Sides, and credit it, by Balance, for the same Sum, which will even it. 2d. When all are sold, debit it to Profit and Loss for the Difference of its Sides, if you gain thereby, or debit Profit and Loss to it if you lose thereby, which will even it. 3d. When only a Part is sold, debit Balance to it for the Quantity remaining on Hand, and credit it, by Balance, for the same Sum. Secondly, debit it to Profit and Loss, for the Difference of its Sides, if you gain thereby, or debit Profit and Loss to it, if you lose thereby, which will even it. See the Account of Sherry, &c. Ledger A.

As for the Account of Charges of Merchandize, and House Expences, &c. as they are Losses never to be retrieved, so they are balanced by Profit and Loss.

Having balanced all other Accounts in your Ledger, in the Manner before and after directed, except Profit and Loss, Stock and Balance, then begin with Profit and Loss, and debit it to Stock for the Differences of its Sides, if you have gained on the Whole, or debit Stock to it, if you have lost. See Folio the 4th, Ledger A.

And lastly, debit or credit Stock to, or by Balance, for the Difference of its Sides, and if the Account of Balance be evened thereby, you will have a very great Probability of the Truth of your Accounts. See Stock and Balance in Folio 1 and 13, Ledger A, (but no absolute Certainty, as some Authors affirm.) Since,  
if

if you imagine two mistakes committed, either both in the Accompt of Profit and Loss, or Balance, or the one in the former, and the other in the latter, either Excesses or Defects, on opposite Sides, and equal, it is evident the Balance will not be impcded thereby. See Trial Balance.

You having drawn out an Accompt of Balance, as before directed, the next Thing that remains to be done, is to draw out an Inventory from it, and in order thereto, if you reflect on what has been just now said of this Accompt of Balance, you will find that the Debtor-side of it contains all your Effects and Debts due to you, and is one Part of your new Inventory, and the Creditor-side of it, all the Debts owing by you, and is the other Part of your new Inventory; consequently the several Articles on the Debtor-side of Balance become Debtors, to Stock, in your new Journal, and the several Articles, on the Creditor-side of Balance, excepting the last Line, which is the Net of your Estate, become Creditors, by Stock, in your new Journal. See the Accompt of Balance, in Ledger A, and the Beginning of Waste-Book B, as also Journal B.

Having given you a concise Description of the three grand Books, and shewn you their Dependance one upon another, as also what is meant by some little Appendages, I shall next, according to my first Design, give you a concise Description, together with the Form of the most useful subsidiary Books used by Merchants.

### *The* CASH-BOOK.

The Cash-Book, which is folio'd as the Ledger, is nothing else but keeping a separate Accompt of Cash from it, to which it is posted every Month, by debiting Cash to Sundries, for all your Réceipts and Sundries to Cash, for all your Payments, and then posted to the particular Accompts to which it belongs.

It contains, on the Debtor-side, all the Money you have received that Month, and on the Creditor-side, all the Money you have paid. Some state their Cash-Book every Week for their own Satisfaction, and post it to the several Accompts to which it belongs, without keeping any Accompt of Cash in the Ledger at all. See it's Form, at the End of the Journal A.

### *The* Book of CHARGES of Merchandize.

This Book is only paged, and according to *Webster's* Plan, contains an Accompt of all those Charges which have no Accompt opened for them in the Ledger, except that of CHARGES OF MERCHANTIZE; and, consequently, is balanced by Profit and Loss, and such Charges are Shop-Rent, Shop-Books, Postage of Letters, Clerks-Wages, and the like. But with others, it contains, besides

sides what is above-mentioned, Charges on all Sorts of Goods and Voyages, as Carriage, Custom, Freight, Wharfage, &c. and consequently is credited by the said Goods or Voyages for their respective Sums. This is nothing else but a petty Cash-Book, since the Total is carried to the Creditor-side of the Cash-Book every Month. See it's Form, at the End of the Waste-Book A.

### *The Book of House Expences.*

This Book, which is only paged, contains a particular Accompt of all the Expences of Living, as Provisions, Servants Wages, Apparel, &c. and is nothing else but a petty Cash-Book, since the Total is carried every Month to the Creditor-side of the Cash-Book. See it's Form, at the End of Waste Book A.

### *The Invoice Book.*

This Book is only paged with some, but with others it is folio'd as the Ledger, and contains Copies of all the Goods you either send to, or receive from a Correspondent abroad, either for your own, or the Accompt of others. See it's Form, at the End of the Waste-Book A.

### *The Book of Sales.*

This Book, according to some, is folio'd like the Ledger, but according to others, is only paged, and contains a Collection of the several Articles of the Sale, from the Waste-Book, and is only a Copy of the several Accompts of Sales sent by you to your Employer. See it's Form, at the End of Waste-Book A.

### *The Warehouse Book.*

In this Book is set down the Quantities and Qualities, together with the Marks of the Merchandize which either come into, or go out of your Custody, as likewise the Persons Names from, and by whom they are received, and by, and to whom they are delivered. This Book is only paged, as appears by it's Form, at the End of Waste-Book A.

### *The Bill Book.*

This Book, by some, is called the Month-Book, and contains an Accompt of all the Bills (and other Debts) you are to receive and pay every Month in the Year, and is folio'd as the Ledger, and on the Left-hand Side of the Folio, are all the Bills (or other Debts) you are to receive that Month, and on the Right, the Bills (or other Debts) you are to pay. But with others, it is only paged, and contains a Copy of all the Bills that are come to Hand. See it's Form, at the End of Waste-Book A.



*The Receipt Book.*

This Book must contain Receipts for all you pay, and must have the Day of the Month and Year written in Figures, and the Sums of Money you pay, expressed in Words at Length, together with the same in Figures, when set in the Money Columns; and must mention; whether in Full or in Part; and the Person by whom it is received, and whether for his own, or another's Accompt; it is only pag'd as is shewn by it's Form, at the End of Waste-Book A.

*The Copy-Book for Letters.*

This Book is of a Folio Size, into which is copied all the Letters of Business which are sent to your Correspondents, which, together with those you receive from them (which ought to be kept in Boxes, or on Files) make up a regular Course of Business which may be very useful on many Occasions.

*The Remembrancer, or Pocket-Book.*

This is a little Book wherein you may note down all the Business you go about, together with the Commissions or Orders you receive from others when abroad, and every other Thing of Moment to prevent its slipping the Memory. It is of a Pocket Size, and is carried about with you to prevent Mistakes, and may be very useful in many Cases.

These are the chief subsidiary Books used by Merchants, yet they may make Use of some only of these, and neglect others, or invent more, just as Occasion requires.

From hence the intelligent Reader may perceive that these subsidiary Books, together with a Journal and Ledger, are sufficient for an acute Accomptant, without the Waste-Book, as it has been before noticed that a Waste-Book, Journal and Ledger, are sufficient without these; nay, even that these subsidiary Books may be all dropt, and a Journal and Ledger be made to supply the Place of all of them, as has been before noticed in regard to the Waste-Book: And this, in a Manner, is evinced by real Business, since the Waste-Book and Journal, in this, differ only in their Size, the latter being an Abridgment of the former, as the Debtor and Creditor are expressed alike in both. But for Instruction's Sake, it is absolutely necessary to make Use of a Waste-Book, Journal, and Ledger, or of the subsidiary Books, together with a Journal and Ledger.

Having thus laid down the necessary Rules, I should next proceed to illustrate them with applicable Examples in all the Varieties incident to the Compter of a Merchant, but shall first give the young Accomptant, by Way of Postscript, a Taste of the Variety of Cases that might be given for journalizing, in order to corroborate what

I have before asserted in treating of the Method of transferring the Waste-Book into the Journal.

### The POSTSCRIPT.

#### 1<sup>st</sup>. Of paying Debts.

Debts may be paid three Ways, *viz.* 1<sup>st</sup> with Cash, 2<sup>d</sup> with Bills, and 3<sup>d</sup> with Goods. But the Number of Elections, of three Things, is Seven, and is as here set down in the following Table, *viz.*

1 <sup>st</sup> Cash	4 <sup>th</sup> Cash	5 <sup>th</sup> Cash	6 <sup>th</sup> Bills	7 <sup>th</sup> Cash
2 <sup>d</sup> Bills	Bills	Goods	Goods	Bills
3 <sup>d</sup> Goods				Goods

In all which Cases, the Person, whose Debt is paid, becomes Debtor and Cash, Bills receivable, or the Acceptor, Goods singularly, or any two or three of them conjunctively, as the Case may require, become Creditors for their respective Sums, by the general Rule before laid down, in Page 2d.

#### 2<sup>d</sup>. Of receiving Debts.

And as the receiving Debts is the Inverse of paying them, consequently the same Number of Cases will happen here as there, and the Creditors, in the former Case, will become the Debtors in this, and, *vice versa*, the Debtor in that the Creditor in this, by the general Rule before laid down, in Page 2d.

#### 3<sup>d</sup>. Of buying Goods.

Goods may be bought four Ways, *viz.* 1<sup>st</sup> with Cash, 2<sup>d</sup> on Trust, 3<sup>d</sup> with Bills, and 4<sup>th</sup> with other Goods, called Barter. But the Number of Elections, of four Things, is fifteen, and is as here set down, in the following Table, *viz.*

1 <sup>st</sup> Cash	5 <sup>th</sup> Cash	6 <sup>th</sup> Cash	7 <sup>th</sup> Cash	8 <sup>th</sup> Trust	9 <sup>th</sup> Trust
2 <sup>d</sup> Trust	Trust	Bills	Goods	Bills	Goods
3 <sup>d</sup> Bills					
4 <sup>th</sup> Goods					
10 <sup>th</sup> Bills	11 <sup>th</sup> Cash	12 <sup>th</sup> Cash	13 <sup>th</sup> Trust	14 <sup>th</sup> Cash	15 <sup>th</sup> Cash
Goods	Trust	Bills	Bills	Trust	Trust
	Bills	Goods	Goods	Goods	Bills
					Goods

In all which Cases, the Goods that come into your Custody, become Debtor and Cash, the Seller, Bills receivable, or the Acceptor, Goods singularly, or any two, three, or four of them conjunctively, as the Case may require, become Creditors for their respective Sums, by the general Rule before laid down, in Page 2d.

#### 4<sup>th</sup>. Of selling Goods.

And as selling Goods is the Inverse of buying them, consequently the same Number of Cases will happen here as there, and the Creditors, in the former Case, will become the Debtors in this, and,

and, *vice versa*, the Debtor in that, the Creditor in this, by the general Rule, in Page 2d.

But when the Goods which you buy are of several Sorts, then you will have the same Number of Cases here, as when they were of one Sort only, *viz.* fifteen, and then, according to the general Rule, in Page 2d, you debit Sundries, *viz.* each respective Sort, 1st to Cash, 2d to Seller, 3d to Bills receivable, or the Acceptor, 4th to Goods delivered, when the Case is single, but when the Case is double, or complex, then you debit Sundries, *viz.* each respective Sort to the Seller in all Cases; and, secondly, you debit the Seller, 5th to Cash, 6th to Cash and to Bills receivable, or the Acceptor, 7th to Cash and to Goods, 8th to Bills receivable, or the Acceptor, 9th to Goods, 10th to Bills receivable, or the Acceptor, and to Goods, 11th to Cash, and to Bills receivable, or the Acceptor, 12th to Cash, and to Bills receivable, or the Acceptor, and to Goods, 13th to Bills receivable, or the Acceptor, and to Goods, 14th to Cash, and to Goods, 15th to Cash, and to Bills receivable, or the Acceptor, and to Goods; just as the Case may require, and hereby you will avoid making Sundries Debtors to Sundries.

And the same Number of Cases will happen when you sell several Sorts of Goods instead of one Sort; and the Creditors, in the former Case, will become the Debtors in this and, *vice versa*, the Debtors in that, the Creditors in this, by the general Rule, Page 2d.

N. B. What is said of the prime Cost, holds good in regard to all future Charges.

### *Foreign Trade and Factorage.*

Hence it will be evident, that every Voyage or Adventure, whether upon your own or the Accompt of another, may admit of the same Number of Cases, as buying of Goods, *viz.* fifteen, in which the Adventure (if your own) or your Employer (if for the Accompt of another) becomes Debtor and Cash, the Seller, Bills receivable, or the Acceptor, Goods singularly, or any two, three, or four of them conjunctively, as the Case may require, become Creditors for their respective Sums, by the general Rule, in Page 2d.

Again, it will be obvious, that the Selling of Goods for your Employer, will admit of the same Number of Cases, as if they were your own, *viz.* fifteen, in which Cash, the Buyer, Bills receivable, or the Acceptor, Goods singularly, or any two, three, or four of them conjunctively, as the Case may require, become Debtors for their respective Sums, and your Employer, his Accompt of Goods, Creditor, by the general Rule, in Page 2d.

*Co. Accompts, when acting as Partner.*

In like Manner, when you advance your Share in a Co. where your Partner is Trustee in Cash, or in Goods bought on Trust, or in Bills, or in Goods in your Custody; this too will admit of the same Variety of Cases, as buying Goods for your own Accompt, viz. fifteen, in which your Accompt in Co. becomes Debtor and Cash, the Seller, Bills receivable, or the Acceptor, Goods singularly, or any two, three, or four of them conjunctively, as the Case may require, become Creditors for their respective Sums, by the general Rule, in Page 2d.

And the same Number of Cases will happen, when you find both your own and the Trustees Share.

*Co. Accompts, when acting as Trustee.*

Goods in Co. may be considered as purchased by you, the Trustee; 1st with Cash, 2d with Bills, 3d with other Goods, 4th of a neutral Person, or on Trust, and 5th of your Partner. But the Number of Elections, of five Things, or Quantities, is 31, and is as here set down.

1 Cash	6 Cash	8 Cash	10 Bills	12 Bills	14 Goods	16 Cash
2 Bills	Bills	Trust	Goods	Partner	Partner	Bills
3 Goods						Goods
4 Trust	7 Cash	9 Cash	11 Bills	13 Goods	15 Trust	17 Cash
5 Partner	Goods	Partner	Trust	Trust	Partner	Bills
						Trust
18 Cash	20 Cash	22 Bills	24 Bills	26 Cash	28 Cash	30 Bills
Bills	Goods	Goods	Trust	Bills	Bills	Goods
Partner	Partner	Trust	Partner	Goods	Trust	Trust
				Trust	Partner	Partner
19 Cash	21 Cash	23 Bills	25 Goods	27 Cash	29 Cash	31 Cash
Goods	Trust	Goods	Trust	Bills	Goods	Bills
Trust	Partner	Partner	Partner	Goods	Trust	Goods
				Partner	Partner	Trust
						Partner

In which the Goods in Co. are Debtor and Cash, Bills receivable, or the Acceptor, the neutral Person Partner, his Accompt proper, singularly, or any two, three, four, or five of them conjunctively, as the Case may require, are Creditors for their respective Sums, by the general Rule, in Page 2d.

And as selling Goods in Co. is the Inverse of buying them; consequently the same Number of Cases will happen here as there, and the Creditors, in the former Case, will become the Debtors in this, and, *vice versa*, the Debtor in that the Creditor in this.

And the same Number of Cases will happen in all Voyages or Adventures in Co.

I shall now proceed to the Examples themselves.

## W A S T E - B O O K, A. £. s. d.

*Laus Deo, in London, January 1st, 1759.*

*An Inventory of all the Effects belonging to me, Joseph Fairdealer, Merchant, as taken this Day; as also what Debts are owing by me to others, viz.*

	l.	s.	d.
I Have, in ready Money —	1000	0	0
Also in the Hands of <i>Joseph James</i> , } of <i>Cheapside</i> , Banker — —	2000	0	0
An Estate, called <i>Hobbs Farm</i> , in the } County of <i>Kent</i> , let to <i>Thomas Crabb</i> , at } 40 <i>l.</i> per Ann. and valued at —	1333	6	8
Fifteen Pipes of Sherry, at 36 <i>l.</i> 10 <i>s.</i> } per Pipe — — —	547	10	0
<i>Joseph Grimes</i> , owes me, per Bond, } due 3d of February next, with 2 Years } Interest, at 5 <i>l.</i> per Cent. —	200	0	0
<i>John Grimston</i> , owes me, per Bill, due } 20th of February next — —	100	0	0
	5180	16	8

*I owe as follows:*

To <i>James Snibs</i> , per Bond, with Interest, from February 16th, 1757, at 4 <i>l.</i> } per Cent. — — —	300	0	0
To <i>Paul Jamson</i> , per Bill, due 24th } February next — — —	70	0	0
	370	00	0

Having distinguished all your Effects and Debts into proper Heads or Accompts, either general or particular, or both, according to your Discretion, then observe this general Rule.

Make all those Effects belonging to you, as Money, Goods, Voyages, &c. as also the Persons that owe you Money, each respectively, Debtor to Stock, and make Stock Debtor to all those Persons to whom you owe Money, &c. each for his respective Debt. See the Journal,

I have

2d.		£.	s.	d.
I have taken the Houfe, wherein I dwell, of <i>Samuel Smedley</i> , of <i>Uttoxeter</i> , for which I am to pay 50 <i>l.</i> per Year, during seven Years, or longer, if I like it; out of which, he is to allow me all the Repairs and Taxes.				
I have paid for Repairs, as per Bill, of Particulars		10	15	0
In this first Occurrence of your Trade, <i>Samuel Smedley</i> is the Person upon whose Accompt you pay thefe Charges, and, therefore, by the general Rule, Page 2d, he must be made Debtor; and as Money is the Thing delivered, therefore Cash must be made Creditor.				
5th.				
Lent <i>Stephen Taylor</i> , of <i>Stratford</i> , on his Note, payable on Demand		700	00	0
Here <i>Stephen Taylor</i> is the Receiver, and therefore must be made Debtor, and Money, the Thing parted with, or delivered, and therefore must be made Creditor, according to the general Rule, Page 2d.				
9th.				
Borrowed of <i>Sampson Noble</i> , of <i>Cheapside</i> , on my Note, for 30 Days		300	00	0
This being the Reverse of the above Example, needs no Explanation.				
13th.				
Bought a Silver Tankard, and a Dozen of Silver hafted Knives and Forks, for which I paid		10	02	6
Merchants generally erect an Accompt by the Name of Plate and Jewels, and charge it Debtor for all their Expences on this Head, either to what they give in Return, or to the Person or Persons of whom they buy it, if on Trust.				
17th.				
Bought a Set of Books for my Compting-Houfe, for which I paid		7	07	0
Although Profit and Loss might immediately be charged with this, yet some Merchants, in its Stead, erect an Accompt by the Title of Charges of Merchandize, and charge it Debtor for all the Expences they are at in Trade, not properly chargeable on any other Accompt.				
20th.				
Bought 10 Pipes of <i>Madeira</i> Wine, at 32 <i>l.</i> per Pipe, for which I paid		320	00	0
Here				

Here *Madeira Wine* being the Thing received, and Cash the Thing delivered; consequently, by the general Rule, Page 2d, *Madeira Wine* is Debtor, and Cash Creditor.

—24th.—

Bought of *Stephen Webster*, 30 Pieces of Broad-Cloth, at 6*l.* 10*s.* per Piece, payable on Demand:

Here again Broad-Cloth being the Thing received, and *Stephen Webster* the Deliverer, or he who sells it on Trust; therefore by the general Rule, Page 2d, Broad-Cloth must be Debtor, and *Stephen Webster* Creditor.

—27th.—

Bought the under-noted Woollen Goods of *Jeremy Godby*, to pay at 2 Months, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
20 Pieces Stuffs, at 3 <i>l.</i> 6 <i>s.</i> 6 <i>d.</i> per Piece	66	10	0
30 Pieces Long Ells, at 3 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i> per ?	95	5	0
Piece — — — — —	5		
• Paid for Freight and Carriage of Ditto	1	6	0

What was said in the Note on the 13th Instant, may be applied here, viz. by creating a general Accompt, by the Name of Woollen Goods, and making it Debtor to *Jeremy Godby*, for the Value of the said Goods, and to Cash, for the Charges, by which you will avoid making fundry Accompts Debtors to fundry Accompts, and will see the nice Judgment that is often requisite in giving the best Titles to Accompts.

—31st.—

Bought of *James Troughy*, 4 Pipes of *Lisbon Wine*, at 27*l.* per Pipe.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid down — — — — —	50	0	0
Rest due at 11 Days hence — — — — —	58	0	0

There are two Ways to journalize this (and others of this Kind) viz. either by making the *Lisbon Wine* Debtor to *James Troughy* for the Whole, and then making *James Troughy* Debtor to Cash for what you pay him, or else, which is shorter, by making *Lisbon Wine* Debtor to Sundries, viz. to Cash, for the Money you pay, and to *James Troughy* for the Remainder due.

—February 3d.—

*Joseph Grimes* is broke, and I have compounded his Debt of 220*l.* at 10*s.* in the Pound.

The

£. s. d.

195 00 0

163 01 0

108 00 0

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
The Composition received, is —	110	0	0			
The Discount, is — —	110	0	0			
				220	00	0

Make Sundries Debtors to *Joseph Grimes*, the Person with whom you compound, *viz.* Cash for the Money received, and Profit and Loss for the Abatement or Discount; and, consequently, *Joseph Grimes*, will be Creditor by both.

4th.

Bought of *Thomas Spelman*, 1 Piece of Broad-Cloth, containing 32 Yards, at 1*l.* 1*s.* per Yard, for which I have given him a Bill at Sight, on *Stephen Taylor*, of *Stratford*, for — — —

33 12 0

In Cases of this Nature, where the Seller accepts a Bill on a third Person for what he sells you, you have nothing to do, but to make the Goods you receive Debtor to the said third Person on whom the Bill is drawn.

5th.

Sold 5 Pipes of Sherry, for ready Money, at 37*l.* 10*s.* per Pipe — — — —

187 10 0

Here Cash being the Thing received, and Sherry the Thing parted with; consequently, by the general Rule, Page 2d, Cash must be Debtor, and Sherry Creditor.

6th.

Sold, *Stephen Clough*, 4 Pipes of Sherry, at 38*l.* per Pipe, for which he has paid as follows, *viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Given me in Cash — —	70	0	0
Rest due at 10 Days hence —	82	0	0

152 00 0

This is just the Reverse to the Rule laid down in the 31st of *January* last past, and may be journalized two Ways, *viz.* either by making *Stephen Clough*, Debtor to Sherry for the Whole, and then making Cash Debtor to *Stephen Clough*, for what you receive of him, or else, which is shorter, by making Sundries Debtors to Sherry, *viz.* Cash for the Sum you receive, and *Stephen Clough* for the Remainder due.

7th.

Sold Ditto, my remaining 6 Pipes of Sherry, at 37*l.* per Pipe, for which he has given me a Bill at Sight, on *Sampson Noble*, of *Cheapside* — — —

222 00 0

This



This too is the Reverse of the Note, laid down in February the 4th, viz. when you sell Goods, and accept a Bill on a third Person for their Value, you must make the said third Person on whom the Bill is drawn Debtor, and the Goods which you sell Creditor.

8th.

I have given *Sampson Noble*, of *Cheapside*, a Bill at Sight, on *Stephen Taylor*, of *Stratford*, in full of what I owe him, which he has accepted for —

In Cases of this Nature, you must make the Person in whose Favour the Bill is drawn Debtor, to the Person upon whom it is drawn.

9th.

*Stephen Taylor*, of *Stratford*, refusing Payment of my Bill on him, to *Sampson Noble*, of *Cheapside*, has returned it, which I immediately paid.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
The Bill amounting to	—	—	78	0	0
The Charges of protesting, &c.	—	—	0	5	6

In this Case it is plain, that as *Stephen Taylor* was made Creditor for this Bill when drawn; so now upon his Refusal to pay it, he must be made Debtor, not only for the Value of the Bill, but also for the Charges of Protesting it, and Cash (since not only the Bill, but also the Charges are paid) must be Creditor.

11th.

Paid, *James Troughy*, in full — — Here, *James Troughy*, is the Receiver, and Cash the Thing delivered; consequently, by the general Rule, Page 3d, *James Troughy* must be Debtor, and Cash Creditor.

12th.

Paid, *Jeremy Johnson*, as a Penalty for refusing 500*l.* South-Sea Stock — — —

Here, altho' Profit and Loss might be immediately made Debtor to Cash for this (see Note in the 17th of January last past) yet some Merchants rather chuse to erect an Accompt by the Title of refusal of Bargains, and charge it Debtor for all Disbursements of this Kind, and make it Creditor, either by the Goods themselves, if afterward bought, or by Profit and Loss. N.B. If they receive Money instead of pay-

E

£. s. d.

78 00 0

78 5 6

58 00 0

3 2 6

ing on this Accompt, the contrary Method must be used. £. s. d.

13th.  
Bought, of *Jeremy Johnson*, 500*l.* South-Sea Stock,  
at 125*l.* per Cent. for which I have given him a Bill at  
Sight, on *Stephen Taylor*, of *Stratford*, for 625 0 0  
Given before, for the Refusal of Ditto 3 2 6

628 26

Here, according to the Note, in the 4th Instant, and the last Note, South-Sea Stock, must be Debtor, and *Stephen Taylor*, and Refusal of Bargains, Creditors for their respective Sums.

14th.  
Received, of *Stephen Taylor*, of *Stratford*, in full  
Here Cash being the Thing received, and *Stephen Taylor* the Deliverer; consequently, by the general Rule, Page 3d, Cash must be Debtor, and *Stephen Taylor* Creditor.

41 13 6

15th.  
Received, of *Stephen Clough*, in full of what he owes me, viz.

At Bill at Sight, on *James Jeffreys*, for 60 0 0  
And the rest in Cash — — 22 0 0

82 00 0

Merchants, to save the Trouble of giving an Accompt to every Person on whom they may have a Bill to receive, or to whom they may have one to pay, erect two general Accompts, the one by the Title of Bills receivable, and the other by the Title of Bills payable, and charge the former with all the Bills they have accepted and are to receive, and make the latter Creditor for all the Bills they have accepted and are to pay. As in this Instance, I make Sundries Debtors, viz. Bills receivable and Cash, and *Stephen Clough*, Creditor by both.

16th.  
Paid, *James Snibs*, for Principal and Interest, due on my Bond, being for 300*l.* Principal, and 2 Years Interest — — — —

324 00 0

In Cases of this Nature, if the Lender has not Credit for the Interest as well as the Principal (as in this Example) you must debit Sundries to Cash, viz. the Lender for the Principal paid him, and Profit, and Loss for the Interest. But had he had Credit for both Prin-

Principal and Interest, then the Lender must have been debited to Cash for the Whole. And the contrary Method is to be used when both Principal and Interest is received.

—17th.—

*James Jeffreys* refusing Payment of *Stephen Clough's* Bill on him for 60*l.* therefore I have returned it

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Value — — — — —	60	0	0
Paid for Protelling it, &c. — — — — —		7	6

60 07 6

In Cases of this Nature, where Bills receivable was made Debtor; so when the Bill is refused and returned, it must be made Creditor, as it must have been Creditor by Cash, had it been paid; and as *Stephen Clough* furnished the Bill, and has Credit for it, so now he must be made Debtor, not only to Bills receivable for the Value of the Bill, but also to Cash for the Charges of Protelling.

—18th.—

Given as a Gift to the Foundling Hospital —  
Make Profit and Loss Debtor to Cash, &c. for all you give away.

100 00 0

—19th.—

Received of my Godfather, *John Kind*, as a present Make Cash, &c. Debtor to Profit and Loss, for all the Gifts you receive.

20 00 0

—20th.—

Received of *John Milk*, by the Order, and for the Accompt of *John Grimston*, the Debt due to me, this Day, from Ditto, *Grimston* — — —

100 00 0

Here, although you receive Money of *John Milk*, yet, as it is upon the Accompt of *John Grimston*, who owes it, therefore, by the general Rule, Page 3d, Cash must be Debtor, and *John Grimston* Creditor.

—21st.—

Lent, on the Bottom of the Ship, *James*, Captain *Jebb*, bound for *Jamaica*, 200*l.* at 20*l.* per Cent. to be paid on her safe arrival at *Jamaica* — — —

240 00 0

In Cases of this Nature, where the Payment of the Principal and Interest depends upon the Ship's Arrival at her intended Port; so the best and shortest Way, in my Opinion, will be to erect an Accompt by the Title of Bottomry, and charge the same, Debtor to Cash for the Principal lent only, and give the said Accompt Credit for both Principal and Interest, upon the News

of the Ship being lost; by Profit and Loss, or by Cash, £. s. d.  
 if the Ship arrives safe at her Port, and you receive the  
 Principal and Interest, or by Captain *Jebb*, if the  
 same is not presently paid; use the contrary Method  
 if you borrow. And this Rule holds good for Wagers  
 Accompt, *Mutatis Mutandis*.

22d.

Borrowed of *Peter Smith*, at 3*l.* per Cent. per Ann. 500 00 0

In Cases of this Nature; some make Cash Debtor to  
 the Lender, for the Principal lent, and Profit and Loss  
 for the Interest due at the Term of Payment, and give  
 the Lender Credit, by Cash, for the Principal, and by  
 Profit and Loss for the Interest; but as the Time of  
 Payment may be made sooner or later, than the Term  
 agreed on; it is better to make the Lender Creditor,  
 by Cash, for the Principal only, and Cash Creditor,  
 by Profit and Loss, when the Interest is paid; and  
 the contrary Method is to be used when you lend  
 Money.

24th.

I have paid *John Silk*, by the Order, and upon the  
 Accompt of *Paul Jamson*, what I owed Ditto, *Jamson*,  
 this Day 70 00 0

Here, although you pay Money to *John Silk*, yet as  
 it is on the Accompt of *Paul Jamson*, to whom you  
 owed it, Cash must be Creditor, and *Paul Jamson*  
 Debtor, by the general Rule, Page 3d.

26th.

My Uncle, *John Fairdealer*, is dead, and has left  
 me a Legacy of 300*l.* to be paid half a Year hence, by  
*David Trusty*, Executor 300 00 0

In such like Cases as this; where the Money is not  
 paid down, the Executor must be Debtor, and Profit  
 and Loss Creditor. See the Notes on the 18th and  
 19th Instant.

27th.

Bartered 1 Piece of Broad-Cloth, containing 32  
 Yards, at 1*l.* 1*s.* per Yard, for 1 Piece of Muslin of the  
 same Value 33 12 0

Here, by the general Rule, Page 3d, Muslin being  
 the Thing received, and Broad-Cloth the Thing part-  
 ed with; consequently Muslin must be Debtor, and  
 Broad-Cloth Creditor.

Bar.

28th.

£. s. d.

Bartered with *John Trufty*, 5 Pipes of *Madeira Wine*,  
 at 32*l.* per Pipe — — — 160 0 0  
 Also 4 Pipes of *Lisbon Wine*, at 27*l.* 108 0 0

268 00 0

For 4 Hogheads of *Rum*, at 30*l.* 10*s.* } 122 0 0  
 per Hoghead — — — }  
 And 5 Hogheads of *Sugar*, at 25*l.* 10*s.* } 127 10 0  
 per Hoghead — — — }

249 10 0

In Cases of this Nature, where fundry Goods are  
 bartered for Sundries, whether their Value be equal  
 or no, make the Person, with whom you barter, Debtor  
 to the Goods you deliver him, and make the Goods  
 you receive, Debtor to the said Person.

March 1st

Bartered 5 Pipes of *Madeira Wine*, at } *l.* *s.* *d.*  
 35*l.* per Pipe, for 3 Tons of *Logwood*, at } 60 0 0  
 20*l.* per Ton — — — }

The rest I have received in Cash — 115 0 0

175 00 0

Here, by the general Rule, Page 3d, *Logwood* and  
 Cash being the Things received, must be Debtors, and  
*Madeira Wine* being the Thing parted with, must be  
 Creditor.

2d.

*James Doubt*, refusing Payment of *John Blois's* Bill,  
 on him, for 100*l.* I have paid it for the Honour of the  
 Drawer, with Charges of *Protecting* — — —

100 05 6

Here also Cash being the Thing parted with, must  
 be Creditor, and *John Blois*, he, upon whose Account  
 it is paid, Debtor, by the general Rule, Page 3d.

3d.

I have received a Letter of Credit from *John Blois*,  
 to pay *Samuel Paulet*, 30*l.* as he shall have Occasion  
 for the same, and have accordingly paid him upon his  
 demanding it — — —

30 00 0

This being journalized the same Way with the last  
 Example, needs no Explanation.

5th.

Bought  $\frac{1}{2}$  of Ship *Jane*, for which I paid —  
 In Cases of this Nature, whether you purchase Ships  
 or Houses, make the said Ships or Houses Debtors,  
 and Cash Creditor, if you pay ready Money for them ;

100 00 0

or

or otherwise, make the Ships or Houses Debtors, and the Person you buy them of Creditor, for their Value.

6th.

Sold, *John Cutter*, 1 Piece of Muslin, which cost me 33*l.* 12*s.* with this Proviso, that if he likes it at 35*l.* 12*s.* he may keep it, otherwise return it in 4 Days Time

35 12 0

In such like Cases as this, you may erect an Accompt, by the Title of Suspense Accompt, and make it Debtor, and the Goods you deliver Creditor; and upon Advice of the Person keeping the Goods, make the said Person Debtor, or what he sends in Lieu thereof, and Suspense Accompt Creditor; but if it should happen, that the Goods are returned, then make the Goods so received Debtor, and Suspense Accompt Creditor.

7th.

Sold, *James Stubbs*, 5 Hogsheads of Sugar, at 26*l.* per Hoghead, to be delivered 5 Days hence, and have received for Advance

30 00 0

In such like Cases as this, the best Way is to make the Advance you receive Debtor, and the Person that paid it Creditor; and when you deliver the Goods, make the said Person Debtor, and the Goods so delivered Creditor, if he does not then pay for them; but if he pays for them upon their Delivery, either in Money or Goods, then make the said Person Debtor for the Sum he before advanced, and Cash, or the Goods you receive Debtor for the Rest, and the Goods you deliver, Creditor by both.

8th.

Bought, of *John Needham*, 3 Pieces of Colchester Baize, at 35*l.* per Piece, to be delivered me in 4 Days Time, and have advanced, in Part of Payment, by Way of Earnest

20 00 0

This being the Reverse of the last Example, you may make the Person to whom you pay the Earnest Debtor, and what you so pay Creditor; and upon his Delivery of the Goods, make the said Goods Debtor, and the Person who so delivers them Creditor, if you do not then pay for them; but if you then pay for them, either with Cash, or Goods, then make the Goods you receive Debtor, and the Person to whom you paid the Earnest Creditor, for so much as you have paid him, and Cash, or the Goods you deliver, Creditor for the Rest.

Paid

9th.

£. s. d.

37 10 6

Paid my  $\frac{1}{5}$ th Share of Repairs, of Ship *Jane* —

This being a further Charge on the Ship, it is plain the Ship must be Debtor, and Cash Creditor; but had not I paid it, the Person to whom due would have been Creditor.

10th.

*John Cutter* writes me, that he designs to keep the Muslin sent him the 6th Instant; and withal, has sent me a Bill at Sight, on *Jacob Long*, for —

35 12 0

Here, according to Rule, in the 15th of *February* last, Bills receivable must be Debtor, and according to Rule, in the 6th Instant, Suspense Account must be Creditor.

11th.

Received of *Jacob Long*, in full of *John Cutter's* Bill — — — —

35 12 0

Here Cash being the Thing received, must be Debtor, by the general Rule, Page 3d, and Bills receivable, must be Creditor, according to the Rule in *February* the 17th, last past.

12th.

20 17 6

Paid for House Expences, since *January* 1st

Here, although Profit and Loss might be properly charged with this, as before, in Charges of Merchandize, yet most Merchants chuse to erect an Account by the Title of House Expences, and make it Debtor to Cash for all Expences this Way, if paid in ready Money, otherwise, to the Person to whom due, if on Trust.

Ditto.

Delivered to *James Stubbs*, the 5 Hogsheads of Sugar, at 26*l.* per Hogshead, which I sold him the 7th Instant, on forehand Bargain.

l. s. d.

Then received of him, for Advance 30 0 0

And he has paid me the Rest in Cash 100 0 0

130 00 0

Here, by the Rule in the 7th Instant, *James Stubbs*, and Cash are Debtors, and Sugar Creditor.

Ditto.

Received of *John Needham*, the 3 Pieces of *Colchester* Baize, at 35*l.* per Piece, which I bought of him the 8th Instant, on forehand Bargain.

Then

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
Then advanced him, by Way of Earnest	20	0	0			
Given him 2 Hogheads of Rum, at 31 <i>l.</i> 10 <i>s.</i>	63	0	0			
And the Rest I have paid in Cash	22	0	0			
				105	00	0

Here, by the Rule in the 8th Instant, *Colchester Baize*, is Debtor, and *John Needham*, Rum and Cash Creditors.

	<i>l.</i>	<i>s.</i>	<i>d.</i>			
Sold, <i>James Grant</i> , 3 Tons of Logwood, at 22 <i>l.</i> per Ton	66	0	0			
Also, 2 Hogheads of Rum, at 31 <i>l.</i> 10 <i>s.</i> per Hoghead	63	0	0			
				129	00	0

	<i>l.</i>	<i>s.</i>	<i>d.</i>			
Received, in Cash	50	0	0			
And a Bill, at Sight, on <i>James Noon</i> , for	40	0	0			
Rest to be paid, at 4 Months	39	0	0			

Here, by the Rule in the 28th of *February* last, *James Grant* is Debtor, and Logwood and Rum Creditors. Again, Cash and Bills receivable are Debtors, and *James Grant* Creditor.

	<i>l.</i>	<i>s.</i>	<i>d.</i>			
Bought of <i>James Thornby</i> , the following Goods, viz.						
12 Pieces Druggets, at 4 <i>l.</i> per Piece	48	0	0			
5 Lottery Tickets, at 39 <i>l.</i> 10 <i>s.</i> per Ticket	197	10	0			
				245	10	0

	<i>l.</i>	<i>s.</i>	<i>d.</i>			
Given him 3 Pieces of <i>Colchester Baize</i> , at 33 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> per Piece	100	0	0			
Ditto <i>Thornby</i> has drawn upon me a Bill, payable, at Sight, to Captain <i>Bold</i> , for	100	0	0			
Rest to be paid in 4 Months	45	10	0			

Here, by the Rule in the 28th of *February* last past, Woolleu Goods (to save you the Title of Druggets) and Lottery Tickets are Debtors, and *James Thornby* Creditor. Again, *James Thornby* is Debtor, and *Colchester Baize* and Bills, payable, Creditors. See the Rule in the 15th of *February* last past.

The



15th.

The Owners of Ship *Jane*, having settled their Account of Freight, have paid me my  $\frac{1}{5}$  Share —

As your Ships or Houses are to be made Debtors for their prime Cost and all Repairs (see Rules in the 5th and 9th Instant) so they are to have Credit for all the Freight or Rent you have received, or is owing, and for their Value when sold.

£. s. d.

60 00 0

16th.

Sold, for ready Money, 2 Lottery Tickets, at 42*l.* 10*s.* —

85 00 0

See general Rule, Page 3d.

17th.

Sold, *John Goose*, 1 Lottery Ticket, at 39*l.* 10*s.* payable on Demand —

39 10 0

See general Rule, Page 3d.

22d.

Paid *Peter Smith*, for 1 Months Interest of my Bond, being for 500*l.* at 3*l.* per Cent. —

1 05 0

Here, by Rule, in the 16th, or 22d of February last, Profit and Loss is Debtor, and Cash Creditor.

24th.

T. Shipped on board the *Heron*, Captain *Stapleton*, con-  
J. signed to *Joseph Toft*, my Factor at *Exeter*, to sell for  
No my Account the following Druggets, marked and  
1. numbered, as per Margin, viz.

l. s. d.

12 Pieces, at 4*l.* 10*s.* per Piece — 54 0 0

Paid Charges on the Druggets — 2 0 0

56 00 0

In such Cases as this, you may debit the Adventure to the respective Goods you Ship off, as they are taken out of your Warehouse, and to Cash for the Charges, if paid (or if not paid, to the Person to whom they are due) and consequently the respective Goods and Cash (or the Person to whom they are owing) will be Creditors.

26th.

S. Shipped on board the *Flying-Fish*, *John James*,  
J. Master, consigned to *John Stone*, my Factor at *Jamaica*, the following Goods to sell, for my Account, be-  
No ing marked and numbered, as per Margin, viz.

F 30 Pieces

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
30 Pieces Broad Cloth, at 6 <i>l.</i> 10 <i>s.</i> per } Piece — — — — —	195	0	0			
20 Pieces Holland, at 15 <i>l.</i> 10 <i>s.</i> for } which I paid — — — — —	310	0	0			
10 Pieces Scarlet Cloth, at 4 <i>l.</i> 10 <i>s.</i> per } Piece, bought of <i>John Grimes</i> , to pay in } 3 Months — — — — —	45	0	0			
Paid Charges on the said Goods	1	2	6			
				551	02	6

In this Case, as in the above, the Adventure becomes Debtor to Sundries, *viz.* to the respective Goods that are taken out of your Warehouse, to the Person or Persons of whom the Goods are bought, and to Cash, for those that are purchased with ready Money, and the Charges, and, consequently, the respective Goods, the Person of whom the Goods are bought, and Cash will be Creditors for their respective Sums.

—27th.—

Paid for insuring 300*l.* of the abovesaid Adventure, at 5*l.* per Cent. — — — — —

15 00 0

This being plainly a further Charge on the Adventure, therefore the Adventure must be Debtor, and Cash Creditor.

—Ditto.—

Paid *Jeremy Godby*, in full, for Woollen Goods, as follows, *viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid him in Cash — — — — —	161	0	0
And he has abated me — — — — —	0	15	0

161 15 0

Here it is plain, that *Jeremy Godby* becomes Debtor to sundry Accompts, *viz.* to Cash for the Money paid him, and to Woollen Goods (or to Profit and Loss, if you please) for the Sum he abates you; and, consequently, Woollen Goods and Cash will be Creditors for their respective Sums.

—28th.—

Cousin *Cox*, has left me a Legacy of 400*l.* Sterling, payable by *James Morgan*, of *Dublin*, a Year hence

400 00 0

For the journalizing this, see Note on *February* 26th last past.

—29th.—

*James Morgan*, being in *London*, tells me, that he will pay the Legacy that Cousin *Cox* left me, forthwith, provided that I will allow him Discount, after

ter the Rate of 6l. per Cent. per Annum, to which I agree. £. s. d.

	l. s. d.
The Discount amounts to —	22 12 10
And the Remainder he owes me —	377 7 2

400 00 0

Here you have nothing to do, but to debit Profit and Loss to *James Morgan*, for the Discount, and Credit Ditto *Morgan* for the same.

31st.

I have ordered, *James Morgan*, of *Dublin*, to ship me off 330 Barrels of *Irish* Beef, 100 Firkins of Butter, and 40 Barrels of Tongues; which, together, with his Charges and Commission, amount to 377l. 7s. 2d. Sterling, and to consign the same to *John Stone*, at *Jamaica*, for his Accompt and Risk, as pursuant to Ditto *Stone*'s Order to me. See the Invoice.

377 07 2

As these Goods are upon Accompt of another, therefore it nothing concerns you, whether they reach him or no; you therefore may justly charge *John Stone* Debtor, and *James Morgan*, the Person who consigns them by your Order, Creditor. Observe, as you are *John Stone*'s Factor in this Place, and he your Factor in another Place, and as the Coin of his Country differs from yours, therefore you must distinguish the Accompt that you keep for him, from the Accompt that he keeps for you, by calling the former his Accompt Current, and the latter my Accompt Current; otherwise, the simple Title of *John Stone* would have done in either Case. See the Notes in the 10th and 11th of *April* following, and the subsequent one of *Hans Van Dealen*, of *Amsterdam*.

April 2d.

G Received from on board the *Anne*, *John Vernon* Master, 50 Pieces Holland, to sell for the Accompt of *Hans Van Dealen*, of *Amsterdam*, marked and numbered, as per Margin.

1 Paid Freight and other Charges — —

52 10 0

These Goods being upon the Accompt of another, you have therefore nothing to do, but to erect an Accompt of the Goods so received, and distinguish them by the Name of the Person who sent them, and make it Debtor for all the Expences you are at on this Head, and for your Commission, and credit the same as you dispose of them, by the Person or Persons to whom they are sold, or by the Thing or Things for which

they are sold or delivered. As in this Instance *Hans Van Dealen's* Account of Holland is Debtor, and Cash Creditor.

3d.

Sold *James Wells*, 20 Pieces Holland, on Account of *Hans Van Dealen*, at 8*l.* 12*s.* 6*d.* per Piece, to pay in 2 Months — — — — —

172 10 0

Here, *James Wells*, the Person to whom the Goods are sold, is Debtor, and *Hans Van Dealen's* Account of Holland Creditor, by the last Rule.

4th.

Sold *James Meanwell*, 15 Pieces of *Hans Van Dealen's* Holland, at 9*l.* 10*s.* per Piece.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
Received in Part	—	—	71	5	0
Rest due, at 20 Months	—	—	71	5	0

Here, *James Meanwell*, the Person to whom the Goods are sold, and Cash the Thing received, are Debtors, and *Hans Van Dealen's* Account of Holland Creditor by Ditto.

5th.

Sold the remaining 15 Pieces of *Hans Van Dealen's* Holland, at 11*l.* 12*s.* 6*d.* per Piece.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
Received in Part, 3 Pieces Broad Cloth,	}	at 13 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i> — — —	41	12	6
And for the Rest, a Bill at Sight, payable by <i>James Snott</i>			132	15	0

174 07 6

Here Broad Cloth, and a Bill, are the Things received, and therefore Debtors, and *Hans Van Dealen's* Account of Holland, Creditor by Ditto.

7th.

Paid Wharfage, Cartage, and Storage, &c. on *Hans Van Dealen's* Goods — — — — —  
For journalizing this, see the last Rule in April 2d.

14 3

9th.

Let *Hans Van Dealen*, his Account of Holland, be closed, all being sold, my Commission and Brokerage on 489*l.* 7*s.* 6*d.* the whole Produce, at 2  $\frac{1}{2}$  per Cent. amounts to — — — — —

12 04 8

For journalizing this, see the last Rule in April 2d.

10th.

Received *James Snott's* Bill, all but the 2*l.* 15*s.* which I have abated him, the Goods being damaged.  
Re.

			l.	s.	d.	£.	s.	d.
Received in Cash	—	—	130	0	0			
Abated him	—	—	2	15	0			
						132	15	0

Here, as this Abatement is upon *Hans Van Dealen's* Accompt, therefore his Accompt must be made Debtor for it (and not Profit and Loss) and Cash, the Thing received, must be Debtor too, and Bills receivable Creditor by both.

11th.

H. I have shipped on board the *Nonfuch*, Captain *Cobb*,  
V. by the Order, and for the Accompt of *Hans Van Dea-*  
D. *len*, of *Amsterdam*, the following Goods, marked and  
N<sup>o</sup>. numbered, as *per Margin*, viz.

1.	numbered, as <i>per</i> Margin, <i>viz.</i>	l.	s.	d.
2.				
3.	3 Pieces Broad Cloth, at 15 <i>s.</i> <i>per</i> Piece	45	0	0
	20 Pieces Stuffs, at 4 <i>l.</i> <i>per</i> Picce	80	0	0
	30 Pieces Long Ells, at 4 <i>l.</i> 10 <i>s.</i> <i>per</i> Piece	135	0	0
	Due, to <i>John Nazby</i> , for dying 20 Pieces Stuffs, and 30 Pieces Long Ells	5	0	0
	Due, to <i>Jacob Nodder</i> , for Pressing Dit.	1	8	0
	Paid for Packing of the 3 Bales, &c.	1	10	0
	My Commission on the Whole, at 2 <i>l.</i> <i>per</i> Cent. <i>viz.</i> 267 <i>l.</i> 18 <i>s.</i> comes to	5	7	2

Here, according to Rule, in the 31<sup>st</sup> of *March* last past, *Hans Van Dealen*, of *Amsterdam*, must be Debtor, and Broad Cloth, Woollen Goods, Cash, *John Nazby*, *Jacob Nodder*, and Profit and Loss Creditors, for their respective Sums.

12th.

I have abated *Hans Van Dealen*, of *Amsterdam*, on the 30 Pieces Long Ells, sent him in the *Nonfuch*, Captain *Cobb*, 10s. per Piece, they being damaged before they were put on Ship-board.

Here it is plain, that Woollen Goods (or Profit and Loss, if you please) must be Debtor, and *Hans Van Dealen*, of *Amsterdam*, Creditor for this Abatement. See Note in the 27<sup>th</sup> of *March* last.

13th.

*Hans Van Dealen*, of *Amsterdam*, has drawn a Bill on me, payable to *John Gregory*, of *London*, dated the 7<sup>th</sup> Instant, and due *May* the 10<sup>th</sup>, which I have accepted for

Here,

50 07 6

Here, according to Rule, in the 15th of February last past, *Hans Van Dealen*, of *Amsterdam*, must be Debtor, and Bills payable Creditor.

—14th.—

I have paid *Jacob Jones*, per his Draught on *Van Scultien*, of *Amsterdam*, at *Ufance*, dated this Day, and have remitted the same to *Hans Van Dealen*, for his Accompt

100 00 0

Here, although the Money is paid *Jacob Jones*, yet it is upon the Accompt of *Hans Van Dealen*; consequently, *Hans Van Dealen*, of *Amsterdam*, must be Debtor, and Cash Creditor.

—16th.—

Paid *John Nazby*, in full for Dying  
And he has abated — —

l. s. d.  
4 12 6  
0 7 6

5 00 0

As this Abatement is upon the Accompt of *Hans Van Dealen*, and not your own, consequently, *Hans Van Dealen*, of *Amsterdam*, must have credit for it (and not Profit and Loss) and Cash must have Credit for what you have paid; and, consequently, *John Nazby*, Debtor to both. See Note in the 16th Instant.

—17th.—

Paid *Jacob Nodder*, in full for Pressing.

1 08 0

—18th.—

I have drawn a Bill on *John Stone*, at *Jamaica*, for his Accompt, payable at 2 *Ufance*, to *James Grigson*, in Favour *William Nutt*, for which, Ditto *Nutt* has paid me

100 00 0

As this is the same Thing as if *John Stone* had paid you himself this Money, you therefore make Cash Debtor, and *John Stone*, his Accompt Current Creditor.

—19th.—

*John Stone*, at *Jamaica*, has remitted me a Bill for his Accompt, on *Joseph Moor*, of *London*, dated April 1st, and due June 4th, which I accepted for

100 00 0

Here, according to Rule, in the 15th of February, last past, Bills receivable is Debtor, and *John Stone*, his Accompt Current Creditor.

—21st.—

Received Advice from *Joseph Toft*, my Factor at *Exeter*, of the Sale of my Adventure, per the *Heron*, the neat Proceeds of which amount to

70 13 6

In

In Cases of this Nature, when your Factor deals in the same Coin as yourself, you have nothing to do, but to make him Debtor for the neat Proceeds in his Hands; and, consequently, the Adventure will be Creditor for the same Sum. See Note in March 31st, last past.

23d.

Received from on Board the *Mermaid*, *Stephen Lee* Master, from *Jamaica*, being remitted me by *John Stone*, Merchant there, in Part of what he owes me, by his Accompt, viz.

J. F. 7 Hogsheads Sugar, Quantity 130 C. 2 Qrs. at 22s. 6d. Sterling — — —

146 16 3.

In this Case you must debit Sugar to *John Stone*, his Account Current, for the Value it stands him in, and credit him for the same Sum; and the same holds good, if this Sugar had been commissioned by you, Regard being had to his Accompt Current, and my Accompt Current.

24th.

Paid Freight on the Sugar remitted me by *John Stone* — — —

20 15 6

In Cases of this Nature, you may either make the Goods Debtor to Cash for the Freight you have paid or, which comes to the same Thing, Profit and Loss.

25th.

*John Stone*, of *Jamaica*, having 40 Barrels of Tongues shipped him off, by Mistake, instead of 20 Barrels; I have desired him to sell the other 20 Barrels for my Accompt, to which he consents. The said 20 Barrels, I value at — — —

30 10 11

In this Case, as *John Stone* now becomes your Factor for these Goods, who lately was your Employer, you therefore may erect an Accompt, by the Title of Goods, in the Hands of *John Stone*, and make it Debtor to *John Stone*, his Accompt Current for the Value of the Goods, in order to discharge him who before was made Debtor for them.

30th.

Received Advicc, that Ship *James*, is safely arrived at *Jamaica*, on the Bottom of which I had lent 200l. wherefore I have received the said Principal and Interest of Mr. *Jacobs*, by Captain *Jebb's* Order, amounting to — — —

240 00 0.

For

For the journalizing this, see Rule in the 21st of *February*. £. s. d.

30th.

D. I have shipped on board the *Dragon*, Captain *Rubb*,  
J. consigned to *Joseph Daken*, Merchant, at *Hamburgh*,  
1. to sell, for my Accompt, the following 7 Hogsheads  
to of Sugar, marked and numbered, as *per Margin*.

7.	The 7 Hogsheads, qty 130 C. 2 Drs.	}	130	10	0				
	at 1l. per C.								
	Paid Custom, and other Charges		29	7	0				

159 17 0

For the journalizing this, see Rule in *March 24th*.

*May 1st.*

Paid *James Snibson*, for Insuring 100l. on the a-  
bove Adventure — — —

5 17 0

For the journalizing this, see Rule in *March 27th*.

2d.

There is due from the Custom House, for the Draw-  
back of the said 7 Hogsheads of Sugar, first imported,  
and now exported — — —

12 10 0

In Cases of this Nature, you have nothing to do but  
to debit the Custom House, either to the Adventure,  
or to the Goods themselves, whether you please, for  
the Drawback, and to credit the Adventure, or the  
Goods for the same Sum, the Result being the same in  
either Case.

7th.

I have this Day received Advice, that Ship, the  
*Dragon*, is cast away, being on her Voyage to *Ham-*  
*burgh*, the total Damage is — — —

165 14 0

	Of which Loss, <i>James Snibson</i> is to	}	100	0	0				
Answer for	— — —								
And I the Rest, which is	—		65	14	0				

In such like Cases as this, where you have the  
News of the Ship and Cargo being lost; therefore the  
Adventure must now be discharged, by making *James*  
*Snibson*, the Insurer, Debtor for the Sum he has in-  
sured, and Profit and Loss Debtor for the Rest; and,  
consequently, the Adventure will be Creditor for  
both.

8th.

There was due to *Samuel Smedley*, of *Uttoxeter*, the  
2d of *April*, last past, one Quarter's Rent of my House.

12 10 0

In



# The SUBSIDIARY BOOKS.

41

In such like Cafes as this, you have nothing to do, but debit Profit and Loss to your Landlord for your Rent, when due, and credit him for the same.

May 8th.

There was due to me, from *Thomas Crabb*, the 1st of *April*, last past, one Quarter's Rent, of *Hobbs Farm* 10 00 0

In Cafes of this Nature, debit the Tenant to the Farm, for the Rent, when due, and credit the Farm for the same.

## The Form of the Book of Charges of Merchandize.

					£.	s.	d.
1759							
May	10	Paid for Shop Rent	—	—	2	10	0
June	10	Paid for Shop-Books	—	—	3	2	0
July	15	Paid for Paper	—	—	5	8	0
Aug.	10	Paid for 3 Cellars	—	—	6	0	0
	20	Paid for Postage of Letters	—	—	1	14	6
Sept.	30	Paid the Book-keeper his 3 Quarters Salary	—	—	40	0	0
		Paid Men attending the Warehouse	—	—	12	0	0
		See Waste-Book B, October 3d	—	—	70	14	6

## The Form of the Book of House Expences.

					£.	s.	d.
1759							
Mar.	20	Paid for new Cloaths	—	—	10	17	6
May	10	Paid for Drinking-glasses	—	—	1	7	6
June	20	Paid for Earthen-ware	—	—	1	0	2
July	20	Paid for 24 Dozen of Bottles	—	—	3	0	2
Aug.	20	Paid for Pocket Expences	—	—	10	12	2
Sept.	30	Paid for House-keeping	—	—	34	0	0
		See Waste-Book B, October 4th	—	—	60	17	6

## The Form of the Invoice Book.

N. B. Some Merchants keep two Invoice-Books, viz. one for those Goods they receive from abroad, and the other for those they send abroad; the Forms of both follow.

1st. Of Invoices sent abroad, Aug. 6th, 1759.

Invoice of 2 Chests, containing fundry Goods, shipped on board the *Eagle*, Captain *Henry Snib*,  
G and

and consigned to *Jonas Truetrust*, at *Lisbon*, to sell for our joint Accompt, being marked and numbered, as *per Margin*.

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
J. T.	20 Dozen of Children's Stockings, } at 12s. — — — — —	12	0	0			
1							
2	20 Dozen of Women's Ditto, at 28s.	28	0	0			
	20 Dozen of Men's Ditto, at 48s.	48	0	0			
					88	0	0
	6 Dozen of Hats, at 6s. <i>per Hat</i>	21	12	0			
	6 Dozen of Ditto, at 10s. <i>per Hat</i>	36	0	0			
					57	12	0
	Paid for the 2 Chests to put them in	0	8	0			
	Paid for Wharfage and Cartage, &c.	0	12	6			
					1	0	6
					146	12	6
	Commission, at 2l. $\frac{1}{4}$ <i>per Cent.</i> — —				3	5	11
	See Waste-Book B, <i>August 6th</i>						
					149	18	5
	2d. <i>Of Invoices received from abroad.</i>						

1759  
April 2

Received *Dublin, April 1st, 1759.*

Invoice of 330 Barrels of Beef, 100 Firkins of Butter, and 40 Barrels of Tongues, shipped on board the *Kite*, *John Williams* Master, by me *James Morgan*, and consigned to *John Stone*, Merchant, in *Jamaica*, by Order, and for the Accompt of *Joseph Fairdealer*, Merchant, in *London*, marked and numbered, as *per Margin*, *viz.*

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
No. 1	330 Barrels of <i>Irish</i> Beef, at	0	16	3	268	2	6
2	100 Firkins of <i>Irish</i> Butter, at	0	16	0	80	0	0
3	40 Barrels of <i>Irish</i> Tongues, at	1	10	0	60	0	0
	Commission, at 1l. <i>per Cent.</i> — —				4	1	7 $\frac{1}{2}$
	Charges — — — —				2	17	8 $\frac{1}{2}$

415 1 10

And this, at 10l. *per Cent.* in Favour of *England*, makes Sterling — — —

See Waste-Book A, *March 31st*, and Book-keeping, in *Factory*, afterwards inserted.

377 7 2

*The Form of the Sales Book, April 9. 1759.*

Accompt of Sale, of 50 Pieces of *Holland*, received *per the Anne*, *John Vernon*, Master, for Accompt of *Hans Van Dealen*, of *Amsterdam*.

## 43

	Pieces	l.	s.	d.		£.	s.	d.
1759 April	Sold James Wells,	20	at	8 12 6	to pay at 2 Months — — —	172	10	0
	Sold James Meanwell	15	at	9 10 0				
					l. s. d.			
	Receiv'd in Part				71 5 0			
	Rest due at 2 Months				71 5 0	142	10	0
	Pieces	l.	s.	d.				
	Sold the remaining	15	at	11 12 6	l. s. d.			
	Received 3 Pieces Broad Cloth at 13 <sup>l</sup> . 17s. 6d.				41 12 6			
	And for the Rest, a Bill at Sight, on James Snott				132 15 0	174	7	6
	50 Pieces					489	7	6
	Charges.				l. s. d.			
1759 April	2 Paid Freight and other Charges				52 10 0			
	7 Paid Wharfage, Cartage, &c.				0 14 3			
	9 Commission, at 2½ per Cent.				— 12 4 8	65	8	11
	Due to Hans Van Dealen, for neat Proceeds, when received					423	18	7
	See Waste-Book A, April 2d, 3d, 4th, 5th, 7th, and 9th.							
	See Book-keeping, in Factory, afterwards inserted.							
	The Form of the Warehouse Book.							
1759 April	23 Received from on board the Mermaid, Stephen Lee, Master, 7 Hogsheads Sugar, numbered from 1 to 7, and marked as per Margin, and weighing as under,							
J.T.	No. C. Q. lb.	No. C. Q. lb.						
	1 — 19 1 16	5 — 19 2 4						
	2 — 19 2 0	6 — 19 2 0						
	3 — 19 2 0	7 — 19 2 0						
	4 — 19 2 8							
		58 2 4						
	77 3 24	77 3 24						
		Gross 136 2 0						
		Tare 6 0 0						
		130 2 0 at 22s. 6d.				146	16	3
		G 2						

## The SUBSIDIARY BOOKS.

April 30 Delivered the above 7 Hogheads Sugar to Captain *Rubb*, Master of the *Dragon*, numbered as above, and marked as in the Margin, viz.  
 D. The 7 Hogheads, containing 130 C. 2 Qrs.  
 J. neat, at 20s. — — — — — 130 10 0

N. B. The Particulars may be set down as above, or may be thus abridged, and a Reference made to the Place where they are particularized. See Waste-Book A, and the same Dates.

## The Form of the Bill Book.

According to the 1st Description of it.

Days	1759.		
	February, to receive		
3	Of <i>Joseph Grimes</i> , with 2 Years Interest —	220	00
20	Of <i>John Grimes</i> — — — — —	70	00
Days	1759.		
	February, to pay		
16	To <i>James Snibs</i> , with 2 Years Interest —	324	00
24	To <i>Paul Jamson</i> — — — — —	70	00

N. B. And when received, or paid, it is usual to cancel the Line, or to write received, or paid, or to make some Mark whereby it may be known, that they are received and paid.

See the Inventory of Waste-Book A. Note, also, that the Payments are here set under the Receipts, to prevent taking up too much Room.

## The Form of the Receipt Book.

Received, February 16th, 1759, the Sum of three Hundred and twenty-four Pounds, in full for Principal and Interest, on my Bond — — — — — 324 00  
 per *James Snibs*.

Received, February 24th, 1759, the Sum of seventy Pounds, by Order, and for the Accompt of *Paul Jamson* — — — — — 70 00  
 per *John Silk*.

See Waste-Book A, and the same Dates.

## The JOURNAL, A.

*Laus Deo, in London, January 1st, 1759.*

			£.	s.	d.
	Sundries Drs to Stock, 518 <i>ol.</i> 16 <i>s.</i> 8 <i>d.</i>				
		<i>l.</i> <i>s.</i> <i>d.</i>			
3.	Cash, in ready Money —	1000 0 0			
1.	Joseph James, Banker, of <i>Cheapside</i>	2000 0 0			
1.	Hobbs Farm, let to <i>Tho. Crabb</i> , and valued	1333 6 8			
1.	Sherry for 15 Pipes, at 36 <i>l.</i> 10 <i>s.</i> —	547 10 0			
2.	Joseph Grimes, per Bond, due 3d February	200 0 0			
2.	John Grimston, per Bill, due 20th February	100 0 0			
			5180	16	8
1.	Stock Dr to Sundries, 370 <i>l.</i> viz.				
		<i>l.</i> <i>s.</i> <i>d.</i>			
2.	To James Snibs, per Bond, with Interest, } from February 16th, 1757 —	300 0 0			
2.	To Paul Jamson, per Bill, due 24th Ditto	70 0 0			
			370	00	0
	2d.				
2.	Samuel Smedley, of <i>Uttoxeter</i> , Dr to Cash, 10 <i>l.</i> 15 <i>s.</i>				
3.	Paid for Repairs of the House in which I live —		10	15	0
	5th.				
2.	Stephen Taylor, of <i>Stratford</i> , Dr to Cash, 700 <i>l.</i>				
3.	Lent him, to pay on Demand — —		700	00	0
	9th.				
3.	Cash Dr to Sampson Noble, of <i>Cheapside</i> , 300 <i>l.</i>				
2.	Borrowed of him, on my Note, for 30 Days —		300	00	0
	13th.				
2.	Plate and Jewels Dr to Cash, 10 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i>				
3.	Bought a Silver Tankard, and a Dozen of Knives, and paid — — —		10	02	6
	17th.				
4.	Charges of Merchandize, Dr to Cash, 7 <i>l.</i> 7 <i>s.</i>				
3.	Paid for a Set of Books for my Compting-House		7	07	0
	20th.				
2.	Madeira Wine, Dr to Cash, 320 <i>l.</i>				
3.	Paid for 10 Pipes, at 32 <i>l.</i> — —		320	00	0
	24th.				
5.	Broad Cloth, Dr to Stephen Webster, 195 <i>l.</i>				
4.	Bought 30 Pieces, at 6 <i>l.</i> -10 <i>s.</i> payable on Demand		195	00	0
	January				

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London, January 27th, 1759.		£.	s.	d.
5.	Woollen Goods, Drs to Sundries, 163 <i>l.</i> 1 <i>s.</i> 0 <i>d.</i>			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
5.	To <i>Jeremy Godby</i> , for 20 Pieces Stuffs, at 3 <i>l.</i> 6 <i>s.</i> 6 <i>d.</i> per Piece	66	10	0
5.	To Ditto, for 30 Pieces Long Ells, at 3 <i>l.</i> 3 <i>s.</i> 6 <i>d.</i> per Piece	95	5	0
3.	To Cash, paid Charges	1	6	0
		163	01	0
31st.				
5.	Lisbon Wine, Dr to Sundries, 108 <i>l.</i>			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
3.	To Cash, paid in Part, for 4 Pipes, at 27 <i>l.</i> per Pipe	50	0	0
5.	To <i>James Troughy</i> , for the Rest due in 11 Days	58	0	0
		108	00	0
February 3d.				
2.	<i>Joseph Grimes</i> , Dr to Profit and Loss, 20 <i>l.</i>			
4.	For 2 Years Interest, due this Day, at 5 <i>l.</i> per Cent.			
		20	00	0
	Sundries, Drs to <i>Joseph Grimes</i> , 220 <i>l.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
3.	Cash received, per Composition, at 10 <i>s.</i> in the Pound	110	0	0
4.	Profit and Loss abated him	110	0	0
		220	00	0
4th.				
5.	Broad Cloth, Dr to <i>Stephen Taylor</i> , 33 <i>l.</i> 12 <i>s.</i>			
2.	Bought of <i>Thomas Spelman</i> , 32 Yards Broad Cloth, for which I have given him my Bill on Ditto <i>Taylor</i>	33	12	0
5th.				
3.	Cash Dr. to Sherry, 187 <i>l.</i> 10 <i>s.</i>			
1.	Received for 5 Pipes, at 37 <i>l.</i> 10 <i>s.</i> per Pipe	187	10	0
6th.				
	Sundries, Drs to Sherry, 152 <i>l.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
3.	Cash received in Part, for 4 Pipes, at 38 <i>l.</i>	70	0	0
5.	<i>Stephen Clough</i> , for the Rest, at 10 Days	82	0	0
		152	00	0
7th.				
2.	<i>Sampson Noble</i> , Dr to Sherry, 222 <i>l.</i>			
1.	Sold <i>Stephen Clough</i> , 6 Pipes, at 37 <i>l.</i> per Pipe, for which he has given me a Bill on <i>Sampson Noble</i>	222	00	0
8th.				
2.	<i>Sampson Noble</i> , Dr to <i>Stephen Taylor</i> , 78 <i>l.</i>			
3.	For my Note on the latter to the former	78	00	0
9th.				
2.	<i>Stephen Taylor</i> , Dr to Cash, 78 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i>			
3.	Paid my Bill on him, to <i>Sampson Noble</i> , which he has refused to pay, together with Charges	78	05	6
11th.				
5.	<i>James Troughy</i> , Dr to Cash, 58 <i>l.</i>			
3.	Paid him in full	58	00	0
February				

London, February 12th, 1759.			£.	s.	d.
6.	Refusal of Bargains, Dr to Cash, 3l. 2s. 6d.				
3.	Given <i>Jeremy Johnson</i> , for the Refusal of 500l. South-Sea Stock		3	02	6
13th.					
6	South-Sea Stock, Dr to Sundries, 628l. 2s. 6d.				
			l.	s.	d.
2.	To <i>Stephen Taylor</i> , of <i>Stratford</i> , for my Note on him } for 500l. Stock, at 125l. per Cent. — } 625 0 0				
6.	To Refusal of Bargains, given before for the Refusal } of it — — — — — } 3 2 6				
			628	02	6
14th.					
3.	Cash Dr to <i>Stephen Taylor</i> , 41l. 13s. 6d.				
2.	Received of him in full — — — — —		41	13	6
15th.					
	Sundries, Drs to <i>Stephen Clough</i> , 82l.				
			l.	s.	d.
6.	Bills receivable for a Bill at Sight, on <i>John Jeffreys</i> , for 60 0 0				
3.	Cash for the Rest — — — — — 22 0 0				
3.			82	00	0
16th.					
	Sundries, Drs to Cash, 324l.				
			l.	s.	d.
2.	<i>James Snibs</i> , paid him for his Bond — — 300 0 0				
4.	Profit and Loss, for 2 Years Interest — — 24 0 0				
3.			324	00	0
17th.					
	<i>Stephen Clough</i> , Dr to Sundries, 60l. 7s. 6d.				
			l.	s.	d.
5.	To Bills receivable for his Bill returned, by <i>James Jeffreys</i> 60 0 0				
3.	To Cash paid, Charges of Protesting — — 7 6				
			60	07	6
18th.					
4.	Profit and Loss, Dr to Cash, 100l.				
3.	Given the Foundling Hospital — — — — —		100	00	0
19th.					
3.	Cash Dr to Profit and Loss, 20l.				
4.	Received a Present of my Godfather — — — — —		20	00	0
20th.					
3.	Cash Dr to <i>John Grimster</i> , 100l.				
2.	Received of <i>John Milk</i> , in full of what he owed — — — — —		100	00	0
21st.					
6.	Bottomry Dr to Cash, 200l.				
3.	Lent, Captain <i>Jebb</i> , 200l. on the Bottom of Ship <i>James</i> , to be paid on her safe Arrival at <i>Jamaica</i> , 240l. — — — — —		200	00	0
22d					
3.	Cash Dr to <i>Peter Smith</i> , 500l.				
6.	Borrowed of him 500l. at 3l. per Cent. — — — — —		500	00	0

February

London, February 24th, 1759.		£.	s.	d.
2.	Paul Jamson, Dr to Cash, 70 <i>l</i> .			
3.	Paid John Silk; by his Order	70	00	0
26th.				
7.	David Trusty, Executor, Dr to Profit and Loss, 300 <i>l</i> .			
4.	For a Legacy, to be paid $\frac{1}{2}$ a Year hence	300	00	0
27th.				
7.	Muslin, Dr to Broad Cloth, 33 <i>l</i> . 12 <i>s</i> .			
3.	Received in Barter, 1 Piece of Muslin for 1 Piece of Broad Cloth of the same Value	33	12	0
28th.				
7.	John Trusty, Dr to Sundries, 268 <i>l</i> .			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
2.	To Madeira Wine, for 5 Pipes, at 32 <i>l</i> .	160	0	0
5.	To Lisbon Wine, for 4 Pipes, at 27 <i>l</i> .	108	0	0
	Given him in Barter.	268	00	0
	Sundries, Drs to John Trusty, 249 <i>l</i> . 10 <i>s</i> .			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
7.	Rum, for 4 Hogsheds, at 30 <i>l</i> . 10 <i>s</i> . per Hogshed	122	0	0
7.	Sugar, for 5 Hogsheds, at 25 <i>l</i> . 10 <i>s</i> . per Hogshed	127	10	0
7.	Received of him in Barter.	249	10	0
March 1st.				
	Sundries, Dr to Madeira Wine, 175 <i>l</i> .			
		<i>l.</i>	<i>s.</i>	<i>d.</i>
5.	Logwood, for 3 Tons, at 20 <i>l</i> . per Ton, which I have } received in Barter, in Part of 5 Pipes Madeira Wine }	60	0	0
3.	Cash, received the Difference in Money	115	0	0
2.		175	00	0
2d.				
7.	John Blois, Dr to Cash, 100 <i>l</i> . 5 <i>s</i> . 6 <i>d</i> .			
3.	Paid his Bill on John Deubr's Refusal, together with the Charges of Protesting	100	05	6
3d.				
7.	John Blois, Dr to Cash, 30 <i>l</i> .			
3.	Paid Samuel Paulet, as per Order of his Letter of Credit	30	00	0
5th.				
7.	Ship Jane, Dr to Cash, 100 <i>l</i>			
3.	Paid for my $\frac{1}{2}$ Part	100	00	0
6th.				
8.	Suspense Account, Dr to Muslin, 35 <i>l</i> . 12 <i>s</i> .			
7.	For 1 Piece, sold John Cutter, either to be kept or returned in 4 Days Time	35	12	0
7th.				
3.	Cash Dr to James Stubbs, 30 <i>l</i> .			
8.	Received an Earnest for 5 Hogsheds of Sugar, to be delivered in 4 Days Time	30	00	0
March				



London, March 8th, 1759.

8.	John Needham, Dr to Cash, 20l.				£.	s.	d.
3.	Agreed with him for 3 Pieces of Colchester Baize, to be delivered in 4 Days Time; and have advanced for Earnest	—	—	—	20	00	0
	9th.						
7.	Ship Jane, Dr to Cash, 37l. 10s. 6d.				37	10	6
3.	Paid my $\frac{1}{2}$ Share of Repairs.	—	—	—			
	10th.						
6.	Bills receivable, Dr to Suspense Account, 35l. 12s.						
8.	John Cutter, having agreed to take the Muslin I sent him the 6th Instant, has sent me a Bill at Sight, on Jacob Long, for	—	—	—	35	12	0
	11th.						
3.	Cash Dr to Bills receivable, 35l. 12s.						
0.	Received John Cutter's Bill, on Jacob Long	—	—	—	35	12	0
	12th.						
8.	House Expences, Dr to Cash, 20l. 17s. 6d.						
3.	Paid Expences since January 1st	—	—	—	20	17	6
	Ditto.						
	Sundries, Drs to Sugar, 130l.						
					l.	s.	d.
8.	James Stubbs, for the Sum advanced	—	—	—	30	0	0
3.	Cash for the Rest	—	—	—	100	0	0
	Delivered him the 5 Hogheads of Sugar, sold him the 7th Instant				130	00	0
	Ditto.						
8.	Colchester Baize, Dr to Sundries, 105l.						
					l.	s.	d.
8.	To John Needham, formerly advanced him	—	—	—	20	0	0
7.	To Rum, for 2 Hogheads, at 31l. 10s. per Hoghead	—	—	—	63	0	0
3.	To Cash, for the Rest	—	—	—	22	0	0
	Received of John Needham, the 3 Pieces I agreed for on the 8th Instant				105	00	0
	13th.						
8.	James Grant, Dr to Sundries, 129l.						
					l.	s.	d.
5.	To Logwood, for 3 Tons, at 22l.	—	—	—	66	0	0
7.	To Rum, for 2 Hogheads, at 31l. 10s.	—	—	—	63	0	0
	Sundries, Drs to James Grant, 90l.				129	00	0
					l.	s.	d.
3.	Cash received of him, in Part of said Goods	—	—	—	50	0	0
8.	Bills receivable, for one on James Noon	—	—	—	40	0	0
					90	00	0
	H						
	Lon-						

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London, March 14th, 1759.			£.	s.	d.
Sundries, Drs to James Thornby, 245 <sup>l</sup> . 10s.					
			l.	s.	d.
5.	Woollen Goods, for 12 Pieces Druggets, at 4 <sup>l</sup> .	—	48	0	0
$\frac{9}{8}$ .	Lottery Tickets, for 5, at 39 <sup>l</sup> . 10s.	—	197	10	0
				245	10 0
James Thornby, Dr to Sundries, 200 <sup>l</sup> .					
			l.	s.	d.
$\frac{8}{8}$ .	To Colchester Baize, for 3 Pieces, at 33 <sup>l</sup> 6s. 8d.	—	100	0	0
9.	To Bills payable, for Captain Bold's Bill	—	100	0	0
				200	00 0
15th.					
$\frac{3}{7}$ .	Cash Dr. to Ship Jane, 60 <sup>l</sup> .			60	00 0
	Received my $\frac{1}{5}$ Part of the Freight of Ditto	—			
16th.					
$\frac{3}{9}$ .	Cash Dr to Lottery Tickets, 85 <sup>l</sup> .			85	00 0
	Received for 2, at 42 <sup>l</sup> . 10s. each	—			
17th.					
$\frac{9}{9}$ .	John Gasse, Dr to Lottery Tickets, 39 <sup>l</sup> . 10s.			39	10 0
	For one sold him, to be paid on Demand	—			
22d.					
$\frac{4}{3}$ .	Profit and Loss, Dr to Cash, 1 <sup>l</sup> . 5s.			1	05 0
	Paid Peter Smith, one Month's Interest of 500 <sup>l</sup> . at 3 <sup>l</sup> . per Cent.				
24th.					
9.	Adventure to Exeter, per the Heron, Dr to Sundries, 56 <sup>l</sup> .				
			l.	s.	d.
5.	To Woollen Goods, for 12 Pieces of Druggets, at 4 <sup>l</sup> . 10s.	}	54	0	0
	per Piece				
3.	To Cash for Charges paid		2	0	0
				56	00 0
26th.					
9.	Adventure to Jamaica, per the Flying Fish, Dr to Sundries, 55 <sup>l</sup> 2s. 6d.				
			l.	s.	d.
5.	To Broad Cloth, for 30 Pieces, at 6 <sup>l</sup> . 10s.	—	195	0	0
3.	To Cash, paid for 30 Pieces, at 15 <sup>l</sup> . 10s.	—	310	0	0
9.	To John Grimes, for 10 Pieces Scarlet, at 4 <sup>l</sup> . 10s. payable at 3 Months	}	45	0	0
3.	To Cash, for Charges paid		1	2	6
				551	02 6
27th.					
$\frac{9}{3}$ .	Ditto, Dr to Cash, 15 <sup>l</sup> .			15	00 0
	Paid for Insuring, 300 <sup>l</sup> . on the said Adventure, at 3 <sup>l</sup> . per Cent.				
Ditto.					
5.	Jeremy Godby, Dr to Sundries, 161 <sup>l</sup> . 15s.				
			l.	s.	d.
3.	To Cash paid him	—	161	0	0
5.	To Woollen Goods abated	—	0	15	0
				161	15 0
			Lon-		

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London, March 28th, 1759.			£.	s.	d.
10.	4.	James Morgan, of Dublin, Dr to Profit and Loss, 400l. For a Legacy left me by Cousin Cox, payable a Year hence	400	00	0
29th.					
10.	4.	Profit and Loss, Dr to James Morgan, 22l. 12s. 10d. Discounted with him for the 400l. left me, at 5l. per Cent.	22	12	10
31st.					
10.	10.	John Stone, his Accompt Current, Dr to James Morgan, 377l. 7s. 2d. For 330 Barrels of Irish Beef, 100 Firkins of Butter, and 40 Barrels of Tongues, shipped off by my Order, and consigned to him for his Accompt	377	07	2
April 2d					
10.	2.	Hans Van Dealen's Accompt of Holland, Dr to Cash, 52l. 10s. Paid Charges on 50 Pieces, to sell for his Accompt	52	10	0
3d.					
10.	10.	James Wells, Dr to Hans Van Dealen's Accompt of Holland, 172l. 10s. For 20 Pieces sold him, at 8l. 12s. 6d. per Piece, payable at 2 Months	172	10	0
4th.					
3.	10.	Sundries, Drs to Hans Van Dealen's Accompt of Holland, 142l. 10s.	142	10	0
10.	10.	Cash, received in Part, for 15 Pieces, at 9l. 10s. per Piece	71	5	0
10.	10.	James Meanwell, for the Rest due at 2 Months	71	5	0
5th.					
5.	10.	Sundries, Drs to Hans Van Dealen's Accompt of Holland, 174l. 7s. 6d.	174	07	6
6.	10.	Broad Cloth, for 3 Pieces, at 13l. 17s. 6d.	}	41	12 6
10.	10.	Received in Part, for 15 Pieces, at 11l. 12s. 6d.			
10.	10.	Bills receivable, for a Bill on James Snott, payable at Sight, for	}	132	15 0
10.	10.				
7th.					
10.	3.	Hans Van Dealen's Accompt of Holland, Dr to Cash, 14s. 3d. Paid more Charges thereon	0	14	3
9th.					
10.	10.	Hans Van Dealen's Accompt of Holland, Dr to Sundries, 436l. 3s. 3d.	436	03	3
4.	10.	To Profit and Loss for my Commission and Brokerage on 489l. 7s. 6d. at 2l. $\frac{1}{2}$ per Cent.	12	4	8
10.	10.	To Hans Van Dealen, of Amsterdam, when received	423	18	7

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Lon-

London, April 10th, 1759.

Sundries, Drs to Bills receivable, 132l. 15s.

		l.	s.	d.	
10.	Hans Van Dealen, of Amsterdam, abated James Snott, } on his Bill	2	15	0	
3/6	Cash received of him, the Rest	130	0	0	
					132 15 0

11th.

		l.	s.	d.	
10.	Hans Van Dealen, of Amsterdam, Dr to Sundries	273	5	2	
5.	To Broad Cloth, for 3 Pieces, at 15l. per Piece	45	0	0	
5.	To Woollen Goods, for 20 Pieces Stuffs, at 4l.	80	0	0	
	30 Long Ells, at 4l. 10s.	135	0	0	
11.	To John Nazby, for Dying of Ditto	5	0	0	
11.	To Jacob Nodder, for Pressing of Ditto	1	8	0	
3.	To Cash, paid for Packing the 3 Bales	1	10	0	
4.	To Profit and Loss, for my Commission on 267l. 18s. } at 2l. per Cent.	5	7	2	
					273 05 2

12th.

5/6	Woollen Goods, Dr to Hans Van Dealen, of Amsterdam, 15l. Abated Hans Van Dealen, on the 30 Pieces Long Ells sent him in the Nonfuch, Captain Cobb, they being damaged				15 00 0
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13th.

10/9	Hans Van Dealen, of Amsterdam, Dr to Bills payable, 50l. 7s. 6d. For his Bill on me, payable to John Gregory, of London, the 10th of May next				50 07 6
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14th.

10/3	Hans Van Dealen, of Amsterdam, Dr to Cash, 100l. Paid Jacob Jones, for his Draught on Van Scultien, and remitted the same to Hans Van Dealen				100 00 0
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16th.

11/3	John Nazby, Dr to Sundries, 5l.				
	To Cash paid him for Dying	4	12	6	
10.	To Hans Van Dealen, of Amsterdam, abated me	0	7	6	
					5 00 0

17th.

11/3	Jacob Nodder, Dr to Cash, 1l. 8s. 0d. Paid him in full for Pressing				1 08 0
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18th.

3/6	Cash Dr to John Stone, his Account Current, 100l. For a Bill drawn on him, Favour of William Nutt, for which I have received				100 00 0
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Lon-

London, April 19th, 1759.		£.	s.	d.
6.	Bills receivable, Dr to John Stone, his Accompt Current, 100l. For his Bill on Joseph Moore, of London, dated April 1st, and due June 4th, which I have accepted	100	00	0
21st.				
11.	Joseph Toft, Dr to Adventure to Exeter, per the Heron, 70l. 13s. 6d. For the neat Proceeds thereof	70	13	6
23d.				
7.	Sugar, Dr to John Stone, his Accompt Current, 146l. 16s. 3d. Received from on board the Mermaid, 7 Hogheads, qty 130 C. 2 Qrs. at 22s. 6d. per C. sent me by Ditto Stone, in Part of what he owes me	146	16	3
24th.				
7.	Ditto, Dr to Cash, 20l. 15s. 6d.	20	15	6
3.	Paid Freight on the said Sugar			
25th.				
11.	Goods in the Hands of John Stone, Dr to John Stone, his Accompt Current, 30l. 10s. 11d. For 20 Barrels of Tongues, sent him for his Accompt, which now he is to sell for my Accompt	30	10	11
30th.				
3.	Cash, Dr to Bottomry, 240l. For 200l. formerly lent on Bottomry, for which I have now received	240	00	0
Ditto.				
11.	Adventure to Hamburg, per the Dragon, Dr to Sundries, 159l. 17s.	159	17	0
7.	To Sugar, for 7 Hogheads, qty 130 C. 2 Qrs. at 11. } per C. }	130	10	0
3.	To Cash, paid Charges hereon	29	7	0
May 1st.				
11.	Ditto, Dr to Cash, 5l. 17s. Paid James Snibson, for Insuring, 100l. on the said Adventure	5	17	0
2d.				
7.	The Custom-House, Dr to Sugar, 12l. 10s. For a Drawback on the above 7 Hogheads first imported, and now exported	12	10	0
7th.				
	Sundries, Drs to Adventure to Hamburg, per the Dragon, 165l. 14s.	165	14	0
11.	James Snibson, he having insured	100	0	0
4.	Profit and Loss for the Rest	65	14	0
8th.				
4.	Profit and Loss, Dr to Samuel Smedley, 12l. 10s. For one Quarter's Rent of my Dwelling-House, which was due from me on the 2d of April	12	10	0

London, May 8th, 1759.		£.	s.	d.
<sup>1</sup> / <sub>1</sub> Thomas Crabb, Dr to Hobbs Farm, 10l.				
For one Quarter's Rent of the said Farm, which was due to me on the 1st of April		10	00	00

## The Form of the Cash Book.

		Cash	Dr			
1759						
Jan.	1	To Stock on Hand		1	1000	00
	9	To Sampson Noble, borrowed of him for 30 Days		2	300	00
					1300	00
		Cash	Dr			
Jan.	31	To the old Account			200	96
Feb.	3	To Joseph Grimes, received in Composition		2	110	00
	5	To Sherry, received for 5 Pipes, at 37l. 10s. per Pipe		1	187	10
	6	To Ditto, received in Part of 4 Pipes, at 38l. per Pipe		1	70	00
	14	To Stephen Taylor, received of him in full		2	41	13
	15	To Stephen Clough, received of him in full		5	22	00
	19	To Profit and Loss, received a new Year's Gift		4	20	00
	20	To John Grimston, John Milk having paid me in full		2	100	00
	22	To Peter Smith, borrowed of him on Bond, at 3l. per Cent.		6	500	00
					1251	13
		Cash	Dr			
Feb.	28	To the old Account			417	17
Mar.	1	To Madeira Wine, in Part of 5 Pipes		2	115	00
	7	To James Stubbs, received of him on forehand Bargain		8	30	00
	11	To Bills receivable, received John Cutter's Bill on John Long		6	35	12
	12	To Sugar, received on forehand Bargain		7	100	00
	13	To James Grant, received of him in Part of Account		8	50	00
	15	To Ship Jane, received my $\frac{1}{5}$ Share of Freight		7	60	00
	16	To Lottery Tickets, received for 2, at 42l. 10s. each		9	85	00
					893	96
		Cash	Dr			
Mar.	31	To the old Account			72	86
Apr.	4	To Hans Van Dealen's Account of Holland, received in Part		10	71	50
	10	To Bills receivable, in full of Joseph Scott's Bill		6	130	00
	18	To John Stone, his Account Current, received my Bill on him		10	100	00
	30	To Bottomry, received by Captain Jebb's Order		6	240	00
					613	13
				l.	s.	d.
		By Amountment brought from Per Contra		154	14	3
Apr.	16	By John Nazby, paid him in full for Dying		4	12	6
	17	By John Nodder, paid him in full for Pressing		1	8	0
	24	By Sugar, paid Freight of 7 Hogsheads		20	15	6
	30	By Adventure to Hamburg, paid Charges		29	7	0
		By Ballance, or the new Account		402	16	3
					613	13

	<i>Per Contra</i>	<i>Cr</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
1759 Jan.	2 By Samuel Smedley, paid Charges on my House	2	10	15	0
	5 By Stephen Taylor, lent him on his Note	2	700	0	0
	13 By Plate and Jewels, paid for a Tankard and a Dozen of Knives	2	10	2	6
	17 By Charges of Merchandize, paid for a Set of Books	4	7	7	0
	20 By Madeira Wine, paid for 10 Pipes, at 32 <i>l.</i> per Pipe	2	320	0	0
	27 By Woollen Goods, paid Charges thereon	5	1	6	0
	31 By Lisbon Wine, paid in Part of 4 Pipes, at 27 <i>l.</i> per Pipe	5	50	0	0
	By Ballance, to be carried to the Dr Side of the next Month, or new Accompt	200	5	6	
			1300	0	0
	<i>Per Contra</i>	<i>Cr</i>			
Feb.	9 By Stephen Taylor, paid my Bill on him	2	78	5	6
	11 By James Troughby, paid him in full	5	58	0	0
	12 By Refusal of Bargains, paid for the Refusal of 500 <i>l.</i> Stock	6	3	2	6
	16 By James Snibs, paid him in full of his Bond	2	300	0	0
	By Profit and Loss, paid him in full for Interest	4	24	0	0
	17 By Stephen Clough, paid for Protesting his Bill	5	0	7	6
	18 By Profit and Loss, given the Foundling Hospital	4	100	0	0
	20 By Bottomry, lent on the Bottom of Ship <i>James</i>	6	200	0	0
	24 By Paul Jamson, paid <i>John Silk</i> , by his Order	2	70	0	0
	By Ballance, or the new Accompt	417	17	6	
			1251	15	0
	<i>Per Contra</i>	<i>Cr</i>			
Mar.	2 By John Blois, paid his Bill with Charges	7	100	5	6
	3 By Ditto, paid Samuel Paulet, by his Order	7	30	0	0
	5 By Ship <i>Jane</i> , paid for my $\frac{1}{2}$ Share	7	100	0	0
	8 By John Needham, paid him on forehand Bargain	8	20	0	0
	9 By Ship <i>Jane</i> , paid Repairs	7	37	10	6
	12 By House Expences, paid since <i>January</i> 1st	8	20	17	6
	By Colchester Baize, paid on forehand Bargain	8	22	0	0
	22 By Profit and Loss, paid <i>Peter Smith</i> , 1 Month's Interest	4	1	5	0
	24 By Adventure to <i>Exeter</i> , paid Charges	0	2	0	0
	By Adventure to <i>Jamaica</i> , per the <i>Flying Fish</i>	9	311	2	6
	27 By Ditto, paid for Insurance of Ditto	9	15	0	0
	By <i>Jeremy Godby</i> , paid him in full	5	161	0	3
	By Ballance, or the new Accompt	72	8	5	
			893	0	6
	<i>Per Contra</i>	<i>Cr</i>			
Apr.	2 By Hans Van Dealen's Accompt of Holland, paid Charges	10	52	10	0
	7 By Ditto, paid Ditto	0	0	14	1
	11 By Hans Van Dealen, paid for Packing 3 Bales	10	1	10	0
	14 By Ditto, paid <i>Jacob Jones</i> , and sent Ditto <i>Dealen</i>	10	100	0	0
	By Amountment carried to <i>Per Contra</i>		150	14	3
		<i>N. B.</i>			

# 56 *Observation on the CASH ACCOMPT, &c.*

N. B. If you take the 5*l.* 17*s.* the Insurance paid to *James Smithson*, on *May* 11*th*, from the last Balance on the other Side, *viz.* 402*l.* 16*s.* 3*d.* you will have a Remainder of 396*l.* 19*s.* 3*d.* which agrees with the Cash Accompt in your Ledger, and thereby proves the Truth of both Accompts. See Ledger A, Folio 3*d.* and in the same Manner may the Cash Accompt in Ledger B be kept, and the Result here, will be the same as the Result there.

## OBSERVATION.

Some keep their Receipts and Payments in their Waste-Book, and their Cash-Book in their Journal, apart by themselves, and then the Receipts and Payments in each Month, &c. are omitted in the Course of Trade, in both their Waste-Book and Journal, except where sundry Accompts are concerned, and Cash makes one of those Sundries; for then it is both mentioned in the Waste-Book and Journal, in the Course of Trade, and in the Receipts and Payments kept apart in their Waste-Book; and also in their Cash-Book, kept apart in their Journal.

Whilst others omit to keep their Receipts and Payments in their Waste-Book, and Cash-Book in their Journal, and make a Cash-Book only to supply the Place of both; and then Cash is never mentioned in their Waste-Book nor Journal, but where Sundries are concerned as aforesaid, and Cash makes one of those Sundries; and in this Case, as before, their Cash Accompt, in the Ledger, is debited to Sundries for all the Receipts that Month, and credited by Sundries for all the Payments. As for Instance, the former Cash Accompt in your Ledger, as taken from your Journal in the 1*st* Method; or from the Cash-Book in the last Method, will stand thus:

1759		Cash			Dr.			Cr.		
			l.	s.	d.			l.	s.	d.
Jan. 31.	To Sundries	1300	0	0	By Sundries	1099	10	6		
Feb. 28.	To Sundries	1051	3	6	By Sundries	833	15	6		
Mar. 31.	To Sundries	475	12	0	By Sundries	821	1	0		
April 30.	To Sundries	541	5	0	By Sundries	210	17	3		
					By Balance	402	16	3		
			3368	0	6			3368	0	6

Again, others never keep an Accompt of Cash on their Ledger at all, but make a Reference to their Cash-Book (instead of their Cash Accompt in their Ledger) from their Ledger, in each Accompt where Cash is concerned, and, *vice versa*, from their Cash-Book to the several Accompts in their Ledger, as is done in the Cash-Book on the other Side. See the Note on the Cash Accompt, in Folio 3*d.* Ledger A.

L E D-



LEDGER,

A.

## A.

	Fol.
Adventure to <i>Exeter</i>	— 9
Adventure to <i>Jamaica</i>	— 9
Adventure to <i>Hamburg</i>	— 11

## B.

	Fol.
Broad Cloth	— 5
Bills receivable	— 6
Bottomry	— 6
<i>Blois, John</i>	— 7
Bills payable	— 9
Balance	— 13

## C.

	Fol.
Cash	— 3
Charges on Merchandize	— 4
<i>Clough, Stephen</i>	— 5
<i>Colchester Baize</i>	— 8
The Custom-House	— 11
<i>Crabb, Thomas</i>	— 11

## D.

## E.

## F.

## G.

	Fol.
<i>Grimes, Joseph</i>	— 2
<i>Grimston, John</i>	— 2
<i>Godby, Jeremy</i>	— 5
<i>Grant, James</i>	— 8
<i>Goose, John</i>	— 9
<i>Grimes, John</i>	— 9
Goods in the Hands of <i>John Stone</i>	— 11

## H.

	Fol.
<i>Hobbs Farm</i>	— 1
House Expences	— 8
<i>Hans Van Dealen's</i> Accompt of Holland	— 10
<i>Hans Van Dealen</i>	— 10

## J.

	Fol.
<i>James, Joseph</i>	— 1
<i>Jamson, Paul</i>	— 2

## K.

## L.

	Fol.
Logwood	— 5
<i>Lisbon Wine</i>	— 5
Lottery Tickets	— 9

## M.

	Fol.
<i>Madeira Wine</i>	— 2
Muslin	— 7
<i>Morgan, James</i>	— 10
<i>Meanwell, James</i>	— 10

N.

	Fol.
Noble, Sampson —	2
Newbham, John —	8
Nazby, John —	11
Nodder, Jacob —	11

T.

	Fol.
Taylor, Stephen —	2
Troughy, James —	5
Trusty, David —	7
Trusty, John —	7
Thornby, James —	8
Toft, Joseph —	11
Trial Balance —	12

O.

V.

P.

	Fol.
Plate and Jewels —	2
Profit and Loss —	4

W.

	Fol.
Webster, Stephen —	4
Woollen Goods —	5
Wells, James —	10

Q.

X.

R.

	Fol.
Refusal of Bargains —	6
Rum —	7

Y.

S.

	Fol.
Stock —	1
Sherry —	1
Snibs, James —	2
Smedley, Samuel —	2
South-Sea Stock —	6
Smith, Peter —	6
Sugar —	7
Ship Jane —	7
Suspense Accompt —	8
Stubbs, James —	8
Stone, John his Accompt } —	10
Current —	
Snibson, James —	11

Z.

I. 2

1. Stock

# 60 (1) LEDGER, A.

		Dr	£.	s.	d.
<b>1. Stock</b>					
1759					
Jan. 1	1. To James Snibs, per Bond, due February 16th	—	2	300	0 0
	1. To Paul Jamson, due the 24th Ditto	—	2	70	0 0
May 9	To Balance, for the Neat of my Estate	—	13	5358	4 11
The Dr Side of this Account, shews what you owed at opening your Books; the Cr Side, what Effects you had on Hand, either in Money, Goods, &c. or in Debts due to you from others.					
				5728	4 11
<b>2. Joseph James, Banker, Cheapside.</b>					
1759					
Jan. 1	1. To Stock in his Hands	—	1	2000	0 0
The Dr Side of this, and all other Accounts of Mens, is the Charge; the Cr Side the Discharge. If the Dr Side is greatest, the Balance is due to you (as in this Example and Numbers 24, 30, 32, 35, 42, 46, 53, 54, 58, 61, 62, 63.) If the Creditor Side, the Balance is due to him. (See Numbers 9, 17, 29, 43, 49, 53.) If the Dr and Cr Sides are equal, then the Account is balanced in Course. (See Numbers 5, 6, 7, 8, 10, 11, 20, 22, 38, 39, 50, 51, 56, 57.)					
<b>3. Hobbs Farm</b>					
		Dr			
1759					
Jan. 1	1. To Stock, valued at	—	1	333	6 8
May 9	To Profit and Loss gained hereby	—	4	10	0 0
The Dr Side of this, and all other Accounts of Estates, shew their first Cost and all after Charges, as Taxes and Repairs, &c. The Cr Side, what Returns they have made by Rent, and their Value when sold.					
				1343	6 8
<b>4. Sherry</b>					
		Dr			
1759					
Jan. 1	1. To Stock, at 36l. 10s. per Pipe, for	—	Ps		
May 9	To Profit and Loss, gained hereby	—	15	547	10 0
The Dr Side of this, and all other Accounts of Goods, shews their Quantity and Cost; the Cr Side, the Quantity disposed of, and what Returns they have made.					
			4	14	0 0
			15	561	10 0

Per Contra		Cr	£.	s.	d.
1759 Jan. 1	1. By Joseph James, Banker, in his Hands	—	1	2000	0 0
	1. By Cash, in ready Money	—	3	1000	0 0
	1. By Hobbs Farm, for its Value	—	1	333	6 8
	1. By Sherry, for 15 Pipes, at 36l. 10s. per Pipe	—	1	547	10 0
	1. By Joseph Grimes, per Bond, due February 3d	—	2	200	0 0
	1. By John Grimston, due February 20th	—	2	100	0 0
May 9	By Profit and Loss, gained since January 1st	—	4	547	8 3
In balancing this Account, when the neat Gain is added hereto, you must subtract the Dr Side from the Cr (which in this Example will leave 5358l. 4s. 1d.) and credit Balance by Stock for the Remainder.			5728	4 11	

Per Contra		Cr	£.	s.	d.
1759 May 9	By Balance due to me	—	13	2000	0 0
In balancing this Account, since Joseph James has paid you nothing, you have nothing to do, but to debit Balance to it for the Whole, and credit Balance hereby for the same Sum.					

Per Contra		Cr	£.	s.	d.
1759 May 8	1c By Thomas Crabb, for 1 Quarter's Rent, due April 1st, last past	—		10	0 0
9	By Balance remaining	—	13	333	6 8
In balancing this Account, you must first debit Balance to it for its prime Cost, and credit it by Balance for the same Sum.			1343	6 8	
Secondly, you must debit it to Profit and Loss for the Rent or Gain, and credit Profit and Loss for the same Sum.					

Per Contra		Cr	£.	s.	d.
1759 Feb. 5	2 By Cash, at 37l. 10s. per Pipe, for	—	5	3	187 10 0
6	2 By Ditto } at 38l. per Pipe, for	—	4	3	70 0 0
	2 By Stephen Clough } at 38l. per Pipe, for	—	5	5	82 0 0
7	2 By Sampson Noble, at 37l. per Pipe, for	—	6	2	222 0 0
In balancing this Account, since all are sold, you debit it to Profit and Loss for the Gain, and credit Profit and Loss hereby. (See Numbers 13, 18, 19, 23, 31, 33.)			15	561	10 0

						£.		s.	d.
1759		5. Joseph Grimes	Dr						
Jan.	1	To Stock, per Bond, due February 3d	—	1		200	00		
Feb.	3	To Profit and Loss, for 2 Years Interest	—	4		20	00		
						220	00		
<hr/>									
		6. John Grimston	Dr						
1759									
Jan.	1	To Stock, due the 20th of February	—	1		100	00		
<hr/>									
		7. James Snibs	Dr						
1759									
Feb.	16	To Cash, paid him in full	—	3		300	00		
<hr/>									
		8. Paul Jamson	Dr						
1759									
Feb.	24	To Cash, paid him in full, by the Hands of John Silk	—	3		70	00		
<hr/>									
		9. Samuel Smedley, Uttoxeter,	Dr						
1759									
Jan.	2	To Cash, paid Repairs for my House	—	3		10	15	0	
May	9	To Balance due to him	—	13		1	15	0	
		See the Note on Joseph James.				12	10	0	
<hr/>									
		10. Stephen Taylor, Stratford,	Dr						
1759									
Jan.	5	To Cash, lent him on his Note	—	3		700	00		
Feb.	9	To Ditto, paid my Bill on him, which he refused to pay	—	3		78	56		
		See Note on Joseph James.				778	56		
<hr/>									
		11. Sampson Noble, of Cheapside,	Dr						
1759									
Feb.	7	To Sherry, for a Bill on him for 6 Pipes	—	1		222	00		
	8	To Stephen Taylor, for my Bill to him on Ditto Taylor	—	2		78	00		
						300	00		
<hr/>									
		12. Plate and Jewels	Dr						
1750									
Jan.	13	To Cash, paid for a Silver Tankard and Knives	—	3		10	26		
		This Account is made Dr for all Things of this Kind which you purchase, and for whatever else you judge proper to come under it's Title.							
<hr/>									
		13. Madeira Wine	Dr						
1750									
Jan.	20	To Cash, at 32l. per Pipe, for	—	10	3	320	00		
May	9	To Profit and Loss gained hereby	—	4		15	00		
		See the Note on Sherry.				10	335	00	

				Cr	£.	s.	d.
1759		<i>Per Contra</i>					
Feb.	3	2	By Cash, received in Composition	—	3	11c	00
		2	By Profit and Loss, abated him	—	4	110	00
			See the Note on Joseph James.	—		220	00
<hr/>							
1759		<i>Per Contra</i>					
Feb.	20	3	By Cash, received of him in full, by the Hands of John Milk	—	3	100	00
			See the Note on Joseph James.	—			
<hr/>							
1759		<i>Per Contra</i>					
Jan.	1	1.	By Stock, per Bond, due February 16th	—	1	300	00
			See Note on Joseph James.	—			
<hr/>							
1759		<i>Per Contra</i>					
Jan.	1	1.	By Stock, due February 24th	—	1	70	00
			See the Note on Joseph James.	—			
<hr/>							
1759		<i>Per Contra</i>					
May	8	9	By Profit and Loss, for 1 Quarter's Rent, due the 20 of April last past	—		12	00
			In balancing this Account, you must debit Samuel Smedley to Balance for what you owe him, and credit Balance, by Samuel Smedley, for the same Sum.	—			
<hr/>							
1759		<i>Per Contra</i>					
Feb.	4	2	By Broad Cloth, for my Bill on him	—	5	33	12 00
	8	2	By Samson Noble, for my Bill to him on Ditto	—	2	78	00
	13	3	By South-Sea Stock, for my Bill on Ditto	—	6	62 5	00
	14	3	By Cash, received in full	—	3	4	13 6
						77 8	5 6
<hr/>							
1759		<i>Per Contra</i>					
Jan.	9	1	By Cash, borrowed of him on my Note	—	3	300	00
			See the Note on Joseph James.	—			
<hr/>							
1759		<i>Per Contra</i>					
May	9		By Balance remaining	—	13	10	2 6
			In balancing this Account, you have nothing to do, but to debit Balance to it for the Sum on the Dr Side, and credit this Account, by Balance, for the same Sum.	—			
<hr/>							
1759		<i>Per Contra</i>					
Feb.	28	4	By John Truffy, given him in Barter	—	5	160	00
		4	By Logwood } at 35l. per Pipe, for	—		60	00
Mar	1	4	By Cash	—	5	115	00
					10	335	00

		<i>14. Cash</i>		<i>Dr</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
1759							
Jan.	1	1	To Stock, in ready Money		1	1000	00
	9	1	To Sampson Noble, borrowed of him for 30 Days		2	300	00
Feb.	3	2	To Joseph Grimes, received in Composition, at 10s. per Pound		2	110	00
	5	2	To Sherry, received for 5 Pipes, at 37l. 10s. per Pipe		1	187	100
	6	2	To Ditto, received in Part of 4 Pipes, at 38l. per Pipe		1	70	00
	14	3	To Stephen Taylor, received of him in full		2	41	136
	15	3	To Stephen Clough, received of him in full		5	22	00
	19	3	To Profit and Loss, received a new Year's Gift		4	20	00
	20	3	To John Grimston, John Milk having paid me in full		2	100	00
	22	3	To Peter Smith, borrowed of him on Bond, at 3l. per Cent.		6	500	00
Mar.	1	4	To Madeira Wine, in Part of 5 Pipes		2	115	00
	7	4	To James Stubbs, received of him on a forehand Bargain		8	30	00
	11	5	To Bills receivable, received John Cutter's Bill on John Long		6	35	120
	12	5	To Sugar, received on forehand Bargain		7	100	00
	13	5	To James Grant, received of him in Part of Accompt		8	50	00
	15	6	To Ship Jane, received my $\frac{1}{5}$ Share of Freight		7	60	00
	16	6	To Lottery Tickets, received for 2, at 42l. 10s. each		9	85	00
Apr.	4	7	To Hans Van Dealen's Accompt of Holland, received in Part		10	71	50
	10	8	To Bills receivable, received in full of Joseph Snott's Bill		6	130	00
	18	8	To John Stone, at Jamaica, his Accompt Current, received my Bill on Ditto		10	100	00
	30	9	To Bottomry, received by Captain Jebb's Order		6	240	00
					3368	06	

*The Dr Side of this Accompt, shews what you had at first when you began to Trade, and all you have received since, to the Time of balancing; the Cr Side, all you have paid. In real Business, this Accompt is kept distinct in a Book by itself, called the Cash-Book, and once a Month, Sec. is balanced, and carried into the Ledger, by the Title of Cash Dr to sundry Accompts, for all the Money received, and Cr by sundry Accompts, for all the Money paid, and then posted to each respective Accompt in your Ledger, to which it belongs. N. B. Some never keep an Accompt of Cash in their Ledger, but in a Cash-Book only. In balancing this Accompt, which is first closed, you sum up the Dr Side, being always the greatest, (which in this Example, is 3368l. 0s. 6d.) and the Cr Side, (which in this Example, is 2971l. 1s. 3d.) and subtracting the latter from the former, you will have a Remainder (and in this Example, is 396l. 19s. 3d.)*



		Per Contra	Cr	£.	s.	d.
1759						
Jan.	13	1 By Plate and Jewels, paid for a Tankard and a Dozen of Knives	2	10	2	6
omit	21	1 By Samuel Smedley, paid Charges on my House	2	10	15	0
omit	5	1 By Stephen Taylor, lent him on his Note	2	70	0	0
	17	1 By Charges of Merchandize, paid for a Set of Books	4	7	7	0
	20	1 By Madeira Wine, paid for 10 Pipes, at 32l. per Pipe	2	320	0	0
	27	2 By Woollen Goods, paid Charges thereon	5	1	6	0
	31	2 By Lisbon Wine, paid in Part of 4 Pipes, at 27l. per Pipe	5	50	0	0
Feb	9	2 By Stephen Taylor, of Stratford, paid my Bill on him	2	78	5	6
	11	2 By James Troughby, paid him in full	5	58	0	0
	12	3 By Refusal of Bargains, paid for the Refusal of 500l. South Sea Stock	6	3	2	6
	16	3 By James Stibbs, paid him in full of his Bond	2	300	0	0
		3 By Profit and Loss, paid him in full for Interest	4	24	0	0
	17	3 By Stephen Clough, paid for protesting his Bill	5	0	7	6
	18	3 By Profit and Loss, given the Foundling Hospital	4	100	0	0
	21	3 By Bottomry, lent on the Bottom of Ship James	6	200	0	0
	24	4 By Paul Jamson, paid John Silk, by his Order	2	70	0	0
Mar	24	4 By John Blois, paid his Bill, on John Doubt, with Charges	7	100	5	6
	34	4 By Ditto, paid Samuel Paulet, by his Order	7	30	0	0
	54	4 By Ship Jane, paid for my $\frac{1}{2}$ Share	7	100	0	0
	85	5 By John Needham, paid him on forehand Bargain	8	20	0	0
	95	5 By Ship Jane paid Repairs	7	37	10	6
	125	5 By House Expences, paid for House-keeping since Jan. 1st.	8	20	17	6
		5 By Colchester Baize, paid on forehand Bargain	8	22	0	0
	22	6 By Profit and Loss, paid Peter Smith, 1 Month's Interest	4	1	5	0
	24	6 By Adventure to Exeter, per the Heron, paid Charges	9	2	0	0
		6 By Adventure to Jamaica, per the Flying Fish	9	311	2	6
	27	6 By Ditto, paid for Insurance of Ditto	9	15	0	0
	6	6 By Jeremy Godby, paid him in full	5	161	0	0
Apr.	27	7 By Hans Van Dealen's Accompt of Holland, paid Charges	10	5	10	0
	77	7 By Ditto, paid Ditto	10	0	14	3
	118	8 By Hans Van Dealen, of Amsterdam, paid for Packing 3 Bales	10	1	10	0
	148	8 By Ditto, paid Jacob Jones, for his Bill, and sent Ditto Dealen	10	100	0	0
	168	8 By John Nazby, paid him in full for Dying H. V. D.'s Goods	11	4	12	6
	178	8 By Jacob Nedder, paid him in full for Pressing Ditto	11	1	8	0
	249	9 By Sugar, paid for the Freight of 7 Hogsheads	7	20	15	6
	309	9 By Adventure to Hamburg, per the Dragon, paid Charges	11	29	7	0
May	19	9 By Ditto, paid Insurance to James Snibson	11	5	17	0
	9	By Balance in my Hands	13	396	19	3
		For which you debit Balance to Cash, and credit Cash by Balance for the same.		3368	0	6

		15. Profit and Loss	Dr	£.	s.	d.
1759						
Feb.	32	To Joseph Grimes, abated him, he being broke	—	2	110	0 0
	163	To Cash, paid James Snibs, 2 Years Interest	—	3	24	0 0
	183	To Ditto, given the Foundling Hospital	—	3	100	0 0
Mar	226	To Cash, paid Peter Smith, 1 Month's Interest	—	3	1	5 0
	317	To James Morgan, of Dublin, for Discount, allowed him	—	10	22	12 10
May	79	To Adventure to Hamburg, per the Dragon, lost	—	11	65	14 0
	89	To Samuel Smedley, due to him for 1 Quarter's Rent	—	2	12	10 0
	9	To Charges on Merchandize	—	4	7	7 0
		To Sugar, lost thereby	—	7	22	1 9
		To House-Expences	—	8	20	17 6
		To Colchester Baitze, lost thereby	—	8	5	0 0
		To Stock; gained since January 1st	—	1	547	8 3
				938	16	4

The Dr Side of this Account shows all your Losses, the Cr Side all your Gains; and although other Accounts may be substituted for this, as Auxiliaries to it; such as Charges on Merchandize, House-Expences, &c. yet they are all credited at last by this Account, and thither carried.

When all other Accounts are shut up or balanced but this Stock, and balance, and the Gains or Losses arising from thence thither carried, then in order to balance this Account, you must subtract the Sum on the Dr Side, (in this Example 391l. 8s. 1d.) from the Sum on the Cr Side, (in this Example 938l. 16s. 4d.) and debit this Account to Stock, for the Difference (in this Example 547l. 8s. 3d.) and credit Stock for the same Sum.

		16. Charges on Merchandize	Dr	£.	s.	d.
1759						
Jan.	17	To Cash, paid for a Set of Books	—	3	7	7 0
		This Account is an Auxiliary to Profit and Loss, and is made Dr for Charges on Stores, Clerk's Wages, and several other Expences attending Trade, and not properly chargeable on any other Account; but it would save a great deal of Labour, were they charged to Profit and Loss as they happen. See the 2d Set of Books.				

		17. Stephen Webster	Dr.	£.	s.	d.
1759						
May	9	To Balance due to him	—	13	95	0 0

		Per Contra	Cr	£.	s.	d.
1759						
Feb.	3	2 By Joseph Grimes, due to me for 2 Years Interest —	2	20	0	0
	19	3 By Cash, received a new Year's Gift —	3	20	0	0
	26	4 By David Trusty, Executor, due $\frac{1}{2}$ a Year hence —	7	300	0	0
Mar	28	7 By James Morgan, Executor of Cousin Cox, due 1 Year hence —	10	400	0	0
Apr.	9	7 By Hans Van Dealen's Accompt of Holland for my Commission —	10	12	4	8
	11	8 By Hans Van Dealen, of Amsterdam, for Ditto —	10	5	7	2
May	9	By Hobbs Farm, gained thereby —	1	10	0	0
		By Sherry, gained thereby —	1	14	0	0
		By Madeira Wine, gained thereby —	2	15	0	0
		By Logwood, gained thereby —	5	6	0	0
		By Woollen Goods, gained thereby —	5	43	14	0
		By Broad Cloth, gained thereby —	5	3	7	6
		By Bottomry, gained thereby —	6	40	0	0
		By Rum, gained thereby —	7	4	0	0
		By Muslin, gained thereby —	7	2	0	0
		By Ship Jane, gained thereby —	7	22	9	6
		By Lottery Tickets, gained thereby —	9	6	0	0
		By Adventure to Exeter, per the Heron, &c. —	9	14	13	6
				938	16	4

Per Contra

Cr

1759	May	9	By Profit and Loss —	4	7	7	0
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In balancing this, and such like Accompts; you have nothing to do, but to debit Profit and Loss to it for the Sum on the Dr. Side, and credit it by Profit and Loss for the same Sum.

Per Contra

Cr

1759	Jan.	24	1 By Broad Cloth, for 30 Pieces, payable on Demand —	5	195	0	0
------	------	----	--	---	-----	---	---

This Account is the Reverse of Joseph James's, and is balanced in a reverse Manner, by debiting Stephen Webster to Balance for what you owe him, and crediting Balance by Stephen Webster for the same Sum.



Per Contra

			Cr	£.	s.	d.
1759	Mar	13 5	By James Grant, sold him; at 22l. per Ton — See the Note on Sherry.	3	8 66	0 0

Per Contra

Per Contra			Cr		
			Drug.	Long Ells	Stuffs
1759					
Mar	24	6 By Adventure to Exeter, per the Heron, at 4l. 10s.	12		9 54 0 0
Apr.	11	8 By Hans Van Dealen, of Amsterdam, at 4l. 0s.			10 80 0 0
		8 By Ditto, at 4l. 10s.		30	10 135 0 0
Mar	27	6 By Jeremy Godby, abated me			5 0 15 0
See the Note on Sherry.			12	30	20 269 15 0

Per Contra

			Cr	£.	s.	d.
1759	Jan.	27 2	By Woollen Goods, for 20 Pieces of Stuffs, and 30 Pieces of Long Ells, amounting to — See the Note on Joseph James.	5	161	15 0

Per Contra

			Cr	£.	s.	d.
1759	Feb.	28 4	By John Trusty, given him in Barter — Here although the Goods are disposed of, yet nothing is gained or lost hereby; consequently the Account is balanced in Course.	4	7 108	0 0

Per Contra

			Cr	£.	s.	d.
1759	Jan.	31 2	By Lisbon Wine, for Part of 4 Pipes — See the Note on Joseph James.	5	158	0 0

Per Contra

			Per Contra	Cr				
				Ps				
1759								
Feb.	27	4	By Muslin, received in Barter 1 Piece, for 32 Yards	1	7	33	12	0
Mar	26	6	By Adventure to Jamaica, at 6l. 10s. for —	30	9	195	0	0
Apr.	11	8	By Hans Van Dealer, of Amsterdam, at 15l. for —	3	10	45	0	0
				—				
See the Note on Sherry.				34		273	12	0

Per Contra

1759			<i>Per Contra</i>				<i>Cr</i>			
Feb.	15	3	By Bills receivable, for a Bill at Sight, on <i>James Jeffreys</i>		6	60	c	0		
		3	By Cash in full		3	22	0	0		
May	9		By Balance due to me		13	60	7	6		
<i>This Account is the Reverse of Samuel Smedley's, and is balanced in a reverse Manner, by debiting Balance to Stephen Clough, for what he owes me, and crediting him by Balance for the same Sum.</i>										
						142	7	6		

		25. Refusal of Bargains		Dr	£.	s.	d.
1759	Feb. 12	3	To Cash, paid for the Refusal of 500l. South-Sea Stock		3	3	2 6
		26. South-Sea Stock		Dr			
1759	Feb. 13	3	To Stephen Taylor, for my Bill on him, for —	Stock	2	625	0 0
		3	To Refusal of Bargains, paid for a Refusal of Ditto	500	6	3	2 6
		See Plate and Jewels.				628	2 6
		27. Bills receivable		Dr			
1759	Feb. 15	3	To Stephen Clough, for his Bill at Sight, on James Jeffreys, for —		5	60	0 0
	Mar 10	5	To Suspense Account, for John Cutter's Bill at Sight, on John Long		8	35	12 0
		13	To James Grant, for his Bill at Sight on James Noon, for —		8	40	0 0
Apr.	5	7	To Hans Van Dealen's Account of Helland, for James Snot's Bill, payable at Sight, for —		10	132	15 0
	19	9	To John Stone, of Jamaica, his Account Current, for his Bill on Jos. Moor of London, a 2 Usance, dated April 1st		10	100	0 0
		This Account is debited for all Bills drawn in your Favour (and the Dr Side is always heavier, or at least equal to the Cr Side) and is credited upon your disposal of them, or when the same are paid.				368	7 0
		28. Bottomry		Dr			
1759	Feb. 2	3	To Cash, lent on the Bottom of Ship James —		3	200	0 0
	May 9	9	To Profit and Loss, gained hereby		4	40	0 0
		This Account is, properly speaking, an Auxiliary of Profit and Loss, the same being debited for what you lend, and credited either by what you receive, or by Profit and Loss, in Case the Ship be lost, and this holds good for Wager's Account.				240	0 0
		29. Peter Smith		Dr			
1759	May 9	9	To Balance due to him —		13	500	0 0

Per Contra

Cr

			£.	s.	d.
1759 Feb.	13	By South-Sea Stock, to which it is charged	6	3	2 6

*Although this Account is an Auxiliary to Profit and Loss, yet as it has the same on the Cr Side as the Dr; consequently the same is balanced in Course.*

Per Contra

Cr

			£.	s.	d.
1759 May	9	By Balance remaining	628	2	6

*Here you have an Example of an Account of Stock (which is the same as an Account of Goods) where none is sold, therefore you have nothing to do, but to debit Balance to South-Sea Stock for the Whole, and credit it by Balance for the same Sum.*

Per Contra

Cr

			£.	s.	d.
1759 Feb.	17	By Stephen Clough, I having returned his Bill on John Jeffreys	5	60	0 0
Mar	11	By Cash, received John Cutler's Bill on Jacob Long	3	35	12 0
Apr.	10	By Cash, received in Part of James Snatt's Bill	3	130	0 0
	8	By Hans Van Dealen, of Amsterdam, abated the Rest	10	2	15 0
May	9	By Balance, for 1 on James Neon, payable at Sight	13	40	0 0
		By Ditto, for 1 on Joseph Moor, payable a 2 Usance	13	100	0 0
			368	7	0

*In balancing this Account, if any remain undisposed of, or not paid, you debit Balance to it for the Bills that remain undisposed of, or unpaid, and credit this Account by Balance for the same.*

Per Contra

Cr

			£.	s.	d.
1759 Apr.	30	By Cash, received by Mr. Jebb's Order	3240	0	0

*This Account is balanced, by debiting it to Profit and Loss for the Gain, and crediting Profit and Loss. by this Account, for the same Sum.*

*N. B. The contrary Method is to be used when you borrow Money.*

Per Contra

Cr

			£.	s.	d.
1755 Feb.	22	By Cash, borrowed of him on Bond, at 3l. per Cent.	500	0	0

*See Stephen Webster's Account for balancing this.*

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		30. David Trusty, Executor,		Dr	£.	s.	d.
1759	Feb. 26	4	To Profit and Loss, due $\frac{1}{2}$ Year hence	—	4	300	0 0
		31. Muslin		Dr			
1759	Feb. 27	4	To Broad Cloth, received in Barter for 1 Piece Ditto	Ps 1	5	33	12 0
May	9		To Profit and Loss, gained hereby	—	4	2	0 0
						35	12 0
		32. John Trusty		Dr			
1759	Feb. 28	4	To Madeira Wine, for 5 Pipes, at 32l. per Pipe	—	2	160	0 0
		4	To Lisbon Wine, for 4 Pipes, at 27l. per Pipe	—	1	108	0 0
						268	0 0
		33. Rum		Dr			
1759	Feb. 28	4	To John Trusty, received in Barter, at 30l. 10s.	Hbds 4	7	122	0 0
May	9		To Profit and Loss, gained hereby	—	4	4	0 0
		See the Note on Sherry.			4	126	0 0
		34. Sugar		Dr			
1759	Feb. 22	4	To John Trusty, received of him in Barter, at 25l. 10s.	Hbds 5	7	127	10 0
Apr.	23	9	To John Stone, of Jamaica, his Account Current, 130 C. $\frac{1}{2}$	7	10	146	16 3
	24	9	To Cash, paid Freight on Ditto	—	3	20	15 6
		Here you have an Example of an Account of Goods where all are sold, and you have lost hereby, being Inverse to that of Sherry		12		295	1 9
		35. John Blois		Dr			
1759	Mar. 24		To Cash, paid his Bill on John Doubt	—	3	100	5 6
	34		To Ditto, paid Samuel Paulet, on his Letter of Credit	—	3	30	0 0
						130	5 6
		36. Ship Jane		Dr			
1759	Mar. 5	4	To Cash, paid for my $\frac{1}{2}$ Share	—	3	100	0 0
	9	5	To Cash, paid for Repairs	—	3	37	10 6
May	9		To Profit and Loss, gained hereby	—	4	22	9 6
		This Account, and all of this Kind, is Dr for the first Value, and all after Charges, &c. Cr for its Value when sold, and also for the Freight paid or owing. See Hobbs Farm.				160	0 0



		Per Contra	Cr	£.	s.	d.
1759 May	9	By Balance due to me See the Note on Joseph James, for balancing this.		13	300	00
		Per Contra	Cr			
1759 Mar	64	By Suspense Account on his Choice See Note on Sherry.	Ps 1	8	35	120
		Per Contra	Cr			
1759 Feb.	28	By Rum, for 4 Hogsheads, at 30l. 10s. per Hogshead	—	7	122	00
	4	By Sugar, for 5 Hogsheads, at 25l. 10s. per Hogshead	—	7	127	100
May	2	By Balance due to me		13	18	100
		For balancing this, see Stephen Clough.			268	00
		Per Contra	Cr			
1759 Mar	125	By Colchester Baize, for which I delivered, at 31l. 10s.	Hbds 2	8	63	00
	5	By James Grant, sold him, at 31l. 10s.	— 2	8	63	00
			4		126	00
		Per Contra	Cr			
1759 Mar	125	By James Stubbs, delivered him } at 26l. per Hogsh.	Hbds 5	8	30	00
	5	By Cash, received the Rest	— 3	3	100	00
Apr.	309	By Adventure to Hamburg, per Dragon, for 130 ½	7	11	130	100
May	29	By the Custom-House, for a Drawback	—		12	100
	9	By Profit and Loss, lost hereby	— 4		22	19
		In balancing this Account, you must debit Profit and Loss to it for the Loss, and credit this Account by Profit and Loss for the same Sum.	12		295	19
		Per Contra	Cr			
1759 May	9	By Balance due to me See the Note on Joseph James, for balancing this.		13	130	56
		Per Contra	Cr			
1759 Mar	156	By Cash, received my ½ Share of Freight	—	3	60	00
May	9	By Balance, remaining my ½ Part	—	13	100	00
		In balancing this Account, you first debit Balance to it for the Value of the Ship remaining, and credit this Account, by Balance, for the same Sum. Secondly, you must debit the Account to Profit and Loss for the Gain (or the Reverse, if you had lost) and credit Profit and Loss for the same.			160	00

		37. <i>Suspence Account</i>		Dr	£.	s.	d.
1759 Mar	6 4	To Musslin, delivered <i>John Cutter</i> 1 Piece on his Choice			7	35	12 0
<i>The Dr Side of this Account, shews what Goods are sent off on Choice, and to whom; the Cr Side, whether the same are kept or returned.</i>							
		38. <i>James Stubbs</i>		Dr			
1759 Mar	12 5	To Sugar, delivered him on forehand Bargain			7	30	0 0
		39. <i>John Needham</i>		Dr			
1759 Mar	8 5	To Cash, paid him Earnest			3	20	0 0
		40. <i>House Expences</i>		Dr			
1759 Mar	12 5	To Cash, paid for House-keeping			3	20	17 6
<i>This Account which is an Auxiliary to Profit and Loss, is made Dr for all your Expences in House-keeping, as Provisions, Pocket-money, Wearing-apparel, &amp;c. but it would save a deal of Time, were these Things carried immediately to Profit and Loss. See the 2d Set of Books.</i>							
		41. <i>Colchester Baize</i>		Dr			
1759 Mar	12 5	To <i>John Needham</i> ,			8	20	0 0
	5	To Rum, for 2 Hogsheads, } at 35 <sup>l</sup> . for			3	7	63 0 0
	5	To Cash, paid the Rest, }			3	22	0 0
						105	0 0
		42. <i>James Grant</i>		Dr			
1759 Mar	13 5	To Logwood, sold him 3 Tons, at 22 <sup>l</sup> . per Ton			5	66	0 0
	5	To Rum, sold him 2 Hogsheads, at 37 <sup>l</sup> . 10s. per Hogshead			7	63	0 0
						129	0 0
<i>For the balancing this, see Stephen Clough.</i>							
		43. <i>James Thornby</i>		Dr			
1759 Mar	14 6	To Colchester Baize, for 3 Pieces, at 33 <sup>l</sup> . 6s. 8d.			8	100	0 0
	6	To Bills payable, for 1 at Sight, to Captain Bold			9	100	0 0
May	9	To Balance due to him			13	45	10 0
						245	10 0

# L E D G E R, A.

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		Per Contra	Cr	£.	s.	d.
1759	Mar 10	5 By Bills receivable, for 1 at Sight, on Jacob Long	—	6	35	12 0
<i>If the Goods are kept (as in this Example) or returned; then the Account is ballanced in Course; but if the same are to be returned, then this Account is closed by being credited by Balance, and Balance debited to this Account for the same.</i>						
		Per Contra	Cr			
1759	Mar 7	4 By Cash, received of him for Advance	—	3	30	0 0
See the Note on Joseph James.						
		Per Contra	Cr			
1759	Mar 12	5 By Colchester Baize, received on forehand Bargain	—	8	20	0 0
See the Note on Joseph James.						
		Per Contra	Cr			
1759	May 9	By Profit and Loss	—	4	20	17 6
<i>For the balancing this Account, you must debit Profit and Loss to it, for the Sum on the Dr Side, and Credit this Account by Profit and Loss, for the same Sum.</i>						
		Per Contra	Cr			
1759	Mar 14	6 By James Thornby, given him in Barter, at 33l. 6s. 8d.	—	3	8	100 0 0
May	9	By Profit and Loss, lost hereby	—	4	5	0 0
For the balancing this Account, see Sugar.						
		Per Contra	Cr			
1759	Mar 13	5 By Cash, received of him in Part	—	3	50	0 0
		By Bills receivable, for 1 on James Noon, at Sight	—	6	40	0 0
May	9	By Balance due to me	—	13	39	0 0
		Per Contra	Cr			
1759	Mar 14	6 By Woollen Goods, for 12 Pieces of Druggets, at 4l.	—	5	48	0 0
		6 By Lottery Tickets, for 5, at 39l. 10s.	—	9	197	10 0
For balancing this, see Samuel Smedley.						
				245	100	
				L 2		

				Dr	£	s	d
		44. Bills Payable					
1759							
May	9	To Balance, for 1 at Sight, to Captain Bold	—	13	100	00	
		To Ditto, for 1 at Usance, to John Gregory	—	13	50	76	
		This Account is debited for all the Bills you have paid or disposed of, and is debited to Balance for those unpaid, and Balance credited by this Account for the same.			150	76	
		45. Lottery Tickets		Dr			
				Tickets			
1759							
Mar	14	To James Thornby, at 39l. 10s. per Ticket	—	5	8	197	100
May	9	To Profit and Loss, gained hereby	—		4	6	00
		Here you have an Example of an Account of Goods where only a Part is sold.					
		46. John Goose		Dr			
1759							
Mar	17	To Lottery Tickets, payable on Demand	—		9	39	100
		47. Adventure to Exeter, per the Heron,		Dr			
1759							
Mar	24	To Woollen Goods, for 12 Pieces Druggets, at 4l. 10s.	—	5	54	00	
		To Cash, paid Charges at Shipping	—	3	2	00	
May	9	To Profit and Loss, gained hereby	—	4	14	13	6
		The Dr Side of this, and all other Adventures, shows the Charge; the Cr Side, what Returns are made in Sterling Money, provided the Goods be sold.			70	13	6
		48. Adventure to Jamaica, per the Flying-Fish,		Dr			
1759							
Mar	26	To Broad Cloth, for 30 Pieces, at 6l. 10s. per Piece	—	5	195	00	
		To Cash, for 20 Pieces Holland, at 15l. 10s. per Piece	—	3	310	00	
		To John Grimes, for 10 Pieces Scarlet, due in 3 Months	—	9	45	00	
		To Cash, paid Charges	—	3	1	26	
	27	To Ditto, paid for Insuring 300l. at 5l. per Cent.	—	3	15	00	
					566	26	
		49. John Grimes		Dr			
1759							
May	9	To Balance due to him	—	13	45	00	
		For the balancing this, see Stephen Webster.					

		Per Contra	Cr	£.	s.	d.
1759						
Mar	14	6 By James Thornby, for 1 at Sight, to Captain Bold —	8	100	0	0
Apr.	13	8 By Idans Van Dealen, of Amsterdam, at Ufance, for 1 to John Gregory —	10	50	7	6
		This Account is credited for all Bills drawn on you, which you have accepted to pay. See Bills receivable.		15	7	6
		Per Contra	Cr			
1759			Tickets			
Mar	16	6 By Cash, at 42l. 10s. per Ticket, for —	2	3	85	0
	17	6 By John Gofse, payable on demand, for —	1	9	39	10
May	9	9 By Balance remaining, at 39l. 10s. —	2	13	79	0
		For balancing this Account, you must first debit Balance to it for the Value of what is unsold, and credit this Account by Balance for the same Sum. Secondly, you must debit this Account to Profit and Loss for the Gain, and credit Profit and Loss hereby for the same Sum.		5	203	10
		Per Contra	Cr			
1759						
May	9	9 By Balance due to me — — —	13	39	10	0
		See the Note on Joseph James, for balancing this.				
		Per Contra	Cr			
1759						
Apr.	21	9 By Joseph Test, of Exeter, for neat Proceeds —	11	70	13	6
		In balancing this, and such like Accounts where the Goods are sold, you have nothing to do, but to debit the Adventure to Profit and Loss for the Gain (or the Reverse if you lose) and credit Profit and Loss by the Adventure for the same Sum.				
		Per Contra	Cr			
1759						
May	9	9 By Balance, outstanding — — —	13	566	2	6
		For the balancing this Account, and such like, where you have no Advice of the Sale of your Goods, you must debit Balance to the Adventure for the Sum on the Dr Side, and credit the Adventure by Balance for the same Sum.				
		Per Contra	Cr			
1759						
Mar	26	6 By Adventure to Jamaica, due in 3 Months —	9	45	0	0

1759 Mar 28	7	50. James Morgan, Dublin, To Profit and Loss, for a Legacy left by Cousin Cox	Dr —	4	400	00
See the Note on Joseph James.						
1759 Mar 31	7	51. John Stone, of Jamaica, his Account Current, To James Morgan, of Dublin, shipped him by Order	Dr —	3	77	72
See the Note on Joseph James.						
1759 Apr. 27	7	52. Hans Vans Dealen's Account of Hol- land To Cash, paid Custom and Charges on 50 Pieces	Dr —	3	52	100
	77	To Ditto, paid other Charges	—	3	0	143
	97	To Profit and Loss, for my Commission, &c. at 2l. $\frac{1}{2}$ per Ct.	—	4	12	48
	7	To Hans Van Dealen, of Amsterdam, when received	—	10	423	187
This Account, and all other of the same Kind, is debited for all the Charges and your Commission, and credited for all the Sales.					489	76
1759 Apr. 37	7	53. James Wells To Hans Van Dealen's Account of Holland, at 2 Months	Dr —	10	172	100
1759 Apr. 47	7	54. James Meanwell To Hans Van Dealen's Account of Holland, at 2 Months	Dr —	10	71	50
1759 Apr. 108	8	55. Hans Van Dealen of Amsterdam To Bills receivable, abated by him	Dr —	6	215	00
	118	To Broad Cloth, for 3 Pieces	—	5	45	00
	8	To Woollen Goods, for 20 Pieces Stuffs, and 30 Pieces Long Ells	—	5	215	00
	8	To Cash, paid for Packing	—	3	1	100
	8	To John Nazby, for Dying	—	11	5	00
	8	To Jacob Nodder, for Pressing	—	11	1	80
	8	To Profit and Loss, for my Commission on 267l. 18s. at 2l. per Cent.	—	4	5	72
	108	To Bills payable, for his Draught on me, to J. Gregory	—	9	50	70
	148	To Cash, paid Jacob Jones's Bill on V. Scultien, and sent him	—	3	100	00
May 9		To Balance due to him	—	13	12	185
					439	61

1759	Mar 29	7	By Profit and Loss, for Discount on prompt Payment	—	4	22	12	10
	31	7	By John Stone, of Jamaica, his Account Current	—	10	377	7	2
						400	00	
Per Contra					Cr			
1759	Apr. 18	8	By Cash, received of him for my Bill, Favour William Nutt	3	100	00		
	19	9	By Bills receivable, for 1 on Joseph Moor of London	6	100	00		
	23	9	By Sugar, received from on Board 7 Hogsheads, qty 130 C. $\frac{1}{2}$	7	146	16	3	
	25	9	By Goods in his Hands for my Use	11	30	10	11	
						377	72	
Per Contra					Cr			
1759	Apr. 3	7	By James Wells, payable in 2 Months, for 20 Pieces	10	172	10	0	
	4	7	By James Mearnsell, payable in 2 Months } 15 Pieces	10	71	5	0	
	7		By Cash, for the Rest of }	3	71	5	0	
	5	7	By Broad Cloth, received 3 Pieces in Barter } 15 Pieces	5	41	12	6	
	7		By Bills receivable for the Rest of }	6	132	15	0	
In balancing this Account, you must subtract the Charges and Commission from the gross Sales or Sum on the Cr Side, and debit this Account to your Employer for the neat Proceeds in your Hands, when by you received.						489	76	
Per Contra					Cr			
1759	May 9		By Balance due to me	13	172	10	0	
For balancing this, see Joseph James.								
Per Contra					Cr			
1759	May 9		By Balance due to me	13	71	5	0	
For balancing this, see Joseph James.								
Per Contra					Cr			
1759	Apr. 9	7	By his Account of Holland, when received by me	10	423	18	7	
	12	8	By Woollen Goods, abated him	5	15	00		
	16	8	By John Nazby, abated him in Dying	11	0	7	6	
This Account is Dr for whatever he owes to you, as his Factor, not charged on his Account of Holland, and Cr for whatever you owe to him, as his Factor; and since you have no Account with him, wherein his Coin differs from yours, consequently this Account will be balanced, as Samuel Smedley's, which see.						439	61	

				Dr	£.	s.	d.
		56. John Nazby		Dr			
1759	Apr. 16	8	To Cash, paid him		3	4	12 6
		8	To Hans Van Dealen, of Amsterdam, abated		10		7 6
						5	0 0
		57. Jacob Nodder		Dr			
1759	Apr. 17	8	To Cash, paid him in full		3	1	8 0
		See the Note on Joseph James.					
		58. Joseph Toft, of Exeter		Dr			
1759	Apr. 21	9	To Adventure to Exeter, per the Heron, for neat Proceeds		9	70	13 6
		59. Goods in the Hands of John Stone		Dr			
1759	Apr. 25	9	To John Stone, at Jamaica, his Account Current		10	30	10 11
		The Dr Side of this Account shews the Value of your Goods in your Factor's Hands, Sterling, the Cr Side, when the same are sold, will shew their Value in the Coin of his Country, and therefore must be reduced to yours, in Order to know the Gain or Loss.					
		60. Adventure to Hamburgh, per the Dragon		Dr			
1759	Apr. 30	9	To Sugar, for 130 $\frac{1}{2}$ at 11. per C. contained in 7 Hogheads		7	130	10 0
		9	To Cash, paid Charges		3	29	7 0
May	1	9	To Ditto, paid Insurance to James Snibson Insurer		3	5	17 0
		Here, as the Dr and Cr Sides of this Adventure are equal, consequently this Account is balanced in Course.				165	14 0
		61. The Custom-House		Dr			
1759	May 2	9	To Sugar, for a Drawback on the 7 Hogheads		7	12	10 0
		62. James Snibson, Insurer		Dr			
1759	May 7	9	To Adventure to Hamburgh, he having insured		11	100	0 0
		For the balancing this, see Joseph James.					
		63. Thomas Crabb		Dr			
1759	May 8	10	To Hobbs Farm, for 1 Quarter's Rent, due April 1st, last past		11	10	0 0
		For balancing this, see Joseph James.					



# L E D G E R, A. (11) 81

		Per Contra	Cr	£.	s.	d.
1759 Apr.	11 8	By Hans Van Dealen, of Amsterdam, for Dying See the Note on Joseph James.	—	10	5	00
		Per Contra	Cr			
1759 Apr.	11 8	By Hans Van Dealen, of Amsterdam, for Pressing	—	10	1	80
		Per Contra	Cr			
1759 May	9	By Balance due to me For the balancing this, see Joseph James.	—	13	70	13 6
		Per Contra	Cr			
1759 May	9	By Balance remaining This Account is balanced as an Account of Goods, where none are sold; see South-Sea Stock, or as an Adventure, which is still outstanding. See Adventure to Jamaica, in the Flying-Fish.	—	13	30	10 11
		Per Contra	Cr			
1759 May	7 9	By James Snibson, Insurer, he having insured	—	11	100	00
	9	By Profit and Loss, for the Loss	—	4	65	14 0
					165	14 0
		Per Contra	Cr			
1759 May	9	By Balance due to me For balancing this, see Joseph James.	—	13	12	10 0
		Per Contra	Cr			
1759 May	9	By Balance due to me	—	13	100	00
		Per Contra	Cr			
1759 May	9	By Balance due to me	—	13	10	00

64. *Trial Balance*

		<i>£.</i>	<i>s.</i>	<i>d.</i>
Stock	—			
<i>Joseph James Banker, Cheapside</i>	—	1	370	0 0
<i>Hobbs Farm</i>	—	1	2000	0 0
Sherry	—	1	1333	6 8
<i>Samuel Smedley</i>	—	1	547	10 0
Plate and Jewels	—	2	10	15 0
<i>Madeira Wine</i>	—	2	10	2 6
Cash	—	2	320	0 0
Profit and Loss	—	3	3368	0 6
Charges of Merchandize	—	4	336	1 10
Logwood	—	4	7	7 0
Woollen Goods	—	5	60	0 0
Broad Cloth	—	5	226	1 0
<i>Stephen Clough</i>	—	5	270	4 6
South-Sea Stock	—	5	142	7 6
Bills receivable	—	6	628	2 6
Bottomry	—	6	368	7 0
<i>David Trusty Executor</i>	—	6	200	0 0
Muslin	—	7	300	0 0
<i>John Trusty</i>	—	7	33	12 0
Rum	—	7	268	0 0
Sugar	—	7	122	0 0
<i>John Blois</i>	—	7	295	1 9
Ship <i>Jane</i>	—	7	130	5 6
House Expenses	—	7	137	10 6
<i>Colchester Baize</i>	—	8	20	17 6
<i>James Grant</i>	—	8	105	0 0
<i>James Thornby</i>	—	8	129	0 0
Lottery Tickets	—	8	200	0 0
<i>John Goose</i>	—	9	197	10 0
Adventure to <i>Exeter, per the Heron</i>	—	9	39	10 0
Adventure to <i>Jamaica, per the Flying-Fish</i>	—	9	56	0 0
<i>James Wells</i>	—	9	566	2 6
<i>James Meanwell</i>	—	10	172	10 0
<i>Hans Van Dealen of Amsterdam</i>	—	10	71	5 0
<i>Joseph Toft of Exeter</i>	—	10	426	7 8
Goods in the Hand of <i>John Stone</i>	—	11	70	13 6
The Custom House	—	11	30	10 11
<i>James Snibson Insurer</i>	—	11	12	10 0
<i>Thomas Crabb</i>	—	11	100	0 0
		11	10	0 0
			13692	12 10

*Trial Balance*

			£.	s.	d.
Stock	—	—	1	5180	16 8
Hobbs Farm	—	—	1	10	0 0
Sherry	—	—	1	561	10 0
Samuel Smedley	—	—	2	12	10 0
Madeira Wine	—	—	2	335	0 0
Cash	—	—	3	2971	1 3
Profit and Loss	—	—	4	757	11 10
Stephen Webster	—	—	4	195	0 0
Logwood	—	—	5	66	0 0
Woollen Goods	—	—	5	269	15 0
Broad Cloth	—	—	5	273	12 0
Stephen Clough	—	—	5	82	0 0
Bills receivable	—	—	6	228	7 0
Bottomry	—	—	6	240	0 0
Peter Smith	—	—	6	500	0 0
Muslin	—	—	7	35	12 0
John Trusty	—	—	7	249	10 0
Rum	—	—	7	126	0 0
Sugar	—	—	7	273	0 0
Ship Jane	—	—	7	60	0 0
Colchester Baize	—	—	8	100	0 0
James Grant	—	—	8	90	0 0
James Thornby	—	—	8	245	10 0
Bills payable	—	—	9	150	7 6
Lottery Tickets	—	—	9	124	10 0
Adventure to Exeter, per the Heron	—	—	9	70	13 6
John Grimes	—	—	9	45	0 0
Hans Van Dealen of Amsterdam	—	—	10	439	6 1
				13692	12 10

		Dr	£.	s.	d.
1759 May	9	65. Balance			
		To Joseph James Banker, on Demand —	1	2000	0 0
		To Hobbs Farm for its Value —	1	1333	6 8
		To Plate and Jewels —	2	10	2 6
		To Cash on Hand —	3	396	19 3
		To Stephen Clough on Demand —	5	60	7 6
		To South-Sea Stock for 500 <i>l.</i> valued at	6	628	2 6
		To Bills receivable, for one on James } Noon at Sight —	6	40	0 0
		To Ditto, for one on Joseph Moore, June 4 <sup>th</sup> }	6	100	0 0
		To David Trusly, due August 26 <sup>th</sup> —	7	300	0 0
		To John Trusly on Demand —	7	18	10 0
		To John Blois on Demand —	7	130	5 6
		To Ship Jane, for my $\frac{1}{3}$ , which cost —	7	100	0 0
		To James Grant, due 13 <sup>th</sup> July —	8	39	0 0
		To Lottery Tickets, for 2, which cost —	9	79	0 0
		To John Goose on Demand —	9	39	10 0
		To Adventure to Jamaica, per the Flying- } Fish —	9	566	2 6
		To James Wells, due June 3 <sup>d</sup> —	10	172	10 0
		To James Meanwell, due June 4 <sup>th</sup> —	10	71	5 0
		To Joseph Toft, on Demand —	11	70	13 6
		To Goods in the Hand of John Stone —	11	30	10 11
		To the Custom House, due June 2 <sup>d</sup> —	11	12	10 0
		To James Snibson, on Demand —	11	100	0 0
		To Thomas Crabb, on Demand —	11	10	0 0
				6308	15 10

The Dr Side of this Accompt, shews what Effects you have on Hand, as what Goods remain unsold. what Cash you have by you, what Debts are due to you, and from whom; and, in short, whatever you are worth, from which is compos'd one Part of your Inventory. See the next Waste-Book.

1759  
May 9

Per Contra	Cr	£.	s.	d.
By Samuel Smedley, due to him on Demand	2	1	15	0
By Stephen Webster, due to him on Demand	4	195	0	0
By Peter Smith, due to him on Bond, Fe- bruary 22d	6	500	0	0
By James Thornby, due 14th July	8	45	10	0
By Bills payable, for one to Captain Bold, at Sight	9	100	0	0
By Ditto, for one to John Gregory, due the 10th Instant	9	50	7	6
By John Grimes, due June 26th	9	45	0	0
By Hans Van Dealen of Amsterdam, due June 4th	10	12	18	5
By Stock for the neat of my Estate	1	5358	4	11
		6308	15	10

*The Cr Side of this Account shews what you owe, and to whom; from which is composed the other Part of your Inventory. See the next Waste-Book.*

*The former Part of this Balance, being a Collection of the several Balances from the Cr Side of every particular Account, and the latter Part a Collection from the Dr Side.*

*The last Article on this Cr Side is your present Worth, or neat Estate; and is brought from your Stock in order to compleat the Balance.*

# POSTSCRIPT 2d.

## *Of Exchanges.*

**A**S I would not have the young Accomptant to be destitute of any Thing conducive to a compleat Understanding of the following Parts of this Work, I have thought it proper here, by Way of Postscript, to say as much as is sufficient, in regard to Exchanges, for the full Understanding of it, and do here put him in Mind, that he ought, before he sets himself about Book-keeping, to attain a compleat Knowledge of Vulgar Arithmetic, as far as the Rule of Three, and Fellowship inclusive, which done, he then will be compleatly qualified for the Undertaking of it, especially since he will find every Question wherein any Difficulty occurs, already stated to his Hand, and the true Answer set down in order to compare with his own, and confirm the Truth of it. But to proceed: There are four Things to be defined before I come to the Practice of Exchange; and these are, 1st. The real Money of every Country. 2d. The imaginary Money of it. 3d. The *Par* of Exchange, and 4th. The Course or current Rate of Exchange.

1st. The real Money of any Country, is a Quantity of some Metal coined by the Authority of that State, and current at a certain Rate; as a Guinea, a Crown, a Shilling, &c. in *England*.

2d. The imaginary Money is a Denomination which has no real Species or Coin to answer it; as a Pound, a Mark, an Angel, a Penny, &c. in *England*.

3d. The *Par* of Exchange is, when any two Coins of different Countries do contain the same Quantity of pure Gold or Silver, although of a different Weight. Hence it has been found, that the *Ecu*, or *French* Crown is, to the *English* Crown, as 9 to 10, and therefore the *Par* of the *French* Crown is 4s. 6d in *Sterling*.

4th. The Course of Exchange does not always run at *Par*, but often rises above and falls below it, according to the Plenty or Scarcity of Money or Bills, and the present Rate, at any Time, is called the Course of Exchange.

## *Of the Exchanges of London, with the chief foreign Countries.*

All I shall say here about them, is to shew the young Accomptant the Method of calculating those Examples I have introduced into this System of Book-keeping, together with an Exemplification of some other Places not mentioned herein, and shall first begin with the *West-Indies*, where they keep their Books and Accompts in the same Denominations as we do.

Of the West-Indies.

London exchanges with the *West-Indies* at so much *per Cent.* in Favour of *England*, which is commonly from 20*l.* to 60*l.* *per Cent.* more or less, as will be explained by the following Examples. By the Rule of Three.

August 8th As 140 : 100, or which comes to the same Thing,									
				<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
	As	7	:	5	::	900	2	6	: 642 18 11 Sterling.
	Again, As	7	:	5	::	277	15	6	: 198 8 2 Sterling.
	August 9th As	7	:	5	::	206	17	6	: 143 9 8 Sterling.
	10th As	7	:	5	::	363	6	0	: 259 10 0 Sterling.
	17th As	7	:	5	::	58	3	6	: 41 11 1 Sterling.
	Sept. 25th As	7	:	5	::	58	5	2	: 41 12 3 Sterling.

2d. Of Ireland.

In *Ireland*, they keep their Books and Accompts in the same Denominations as we do, and exchange with *London* at so much *per Cent.* in Favour of *England*, which is commonly from 5*l.* to 15*l.* *per Cent.* more or less, as will be explained by the following Examples. By the Rule of Three.

August 14th As 110 : 100, or which comes to the same Thing,									
				<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
	As	11	:	10	::	100	0	0	: 90 18 2 Sterling.
	August 17th As	11	:	10	::	45	14	2	: 41 11 1 Sterling.
	20th As	11	:	10	::	54	5	10	: 49 7 1 Sterling.
	23d As	11	:	10	::	40	17	6	: 37 3 2 Sterling.
	Sept. 22d As	11	:	10	::	352	4	0	: 320 3 8 Sterling.

3d. Of Holland.

Here Books and Accompts are kept in Guilders, Stivers, and Peningens.

16 Peningens	} make	1 Stiver.
20 Stivers		1 Guilder.
and 50 Stivers		1 Rixdollar.

London exchanges with *Amsterdam*, *Rotterdam*, and *Antwerp*; in Pounds *Sterling*, for Pounds (*Skillings*) Shillings and (*Groats*) Pence *Flemish*, which are imaginary, but to be understood as follows:

- 1 Pound *Flemish*, is 20 Shillings *Flemish*, or 6 Guilders.
- 1 Shilling *Flemish*, is 12 Pence *Flemish*, or 6 Stivers.
- 1 Penny *Flemish*, is  $\frac{1}{2}$  Stiver, or 8 Peningens.

Sometimes Banco, and sometimes current Money, and the Exchange, is from 33*s.* 8*d.*  $\frac{1}{2}$  *Flemish*, to 38*s.* *Flemish*, more or less; for

for 1 Pound *Sterling*, as will be explained by the following Examples. By the Rule of Three.

	G.	St.	P.	£.	G.
Sept. 1st As	11	3	10	: 1 ::	8000 :
	20				20
	223				160000
	16				16
	1348				960000
	223				160000
	3578	: 1	::	2560000	: 715 9 8 <i>Sterling</i> :

or, because 11 3 10 is equal to 1 17 3  $\frac{1}{4}$  *Flemish*, since 6 Guilders make one Pound *Flemish*; therefore,

	s.	d.	£.	<i>Sterl.</i>	G.	£.	s.	d.	£.	s.	d.
As	37	3 $\frac{1}{4}$	: 1	::	$\frac{8000}{6}$	=	1333	6 8	: 715	9 8	<i>Sterl.</i>
Nov. 8th As	6		: 1	::	3846	3 2	: 641	0 6 $\frac{1}{4}$	F. Money.		
As	35	8	: 1	::	641	0 6 $\frac{1}{4}$	: 359	9 2	within 1d.		

### Of the Agio.

N. B. That Banco is always better than current Money, and their Difference is called the *Agio*, which is from 3 to 6 *per Cent.* more or less, in Favour of the Bank; the Method of calculating which, will appear by the following Example.

	Gs.	St.	P.	Gs.
Nov. 8th As	100	: 104 ::	3846	3 2 : 4000 current Money:

### 4th. Of France.

Books and Accompts are kept here in Livres, Sols, and Deniers Tournois.

12 Deniers	} make	1 Sol.
20 Sols		1 Livre.
and 3 Livres		1 Ecu or Crown.

London exchanges with France, giving from 30d. *Sterling*; to 34d. and according to some, to 40d. more or less for their Ecu or Crown of 60 Sols Tournois. The Method of turning French Money into *English*, will be explained by the following Examples. By the Rule of Three.

Sept.



			Liv.	S.	£.		Liv.	S.	£.	s.	d.		
Sept.	8th	As	23	0	: 1	::	14875	0	:	646	14	9	Sterl.
	14th	As	23	6	: 1	::	2756	5	:	118	5	10	Sterl.
	15th	As	23	6	: 1	::	7000	0	:	300	8	7	Sterl.
	18th	As	23	6	: 1	::	5118	15	:	219	13	9	Sterl.
Oct.	21st	As	23	6	: 1	::	3937	10	:	168	19	10	Sterl.
	27th	As	23	6	: 1	::	3000	0	:	128	15	1	Sterl.
	28th	As	23	6	: 1	::	500	0	:	21	9	2	Sterl.
	28th	As	23	6	: 1	::	2500	0	:	107	5	11	Sterl.

### 5th. Of Portugal.

Here the Books and Accompts are kept in Milrees, which are real, separating the Thousands from the inferior Sums called Rees.

London exchanges with *Portugal*; giving from 5*s.* and 3*d.* to 5*s.* 8*d.* *Sterling*; more or less for a Milree or 1000 Rees, as will be explained by the following Examples. By the Rule of Three.

		Milree	s.	d.		Milree	£.	s.	d.	
Oct.	31st	As	1	: 5	8 ::	705	:	199	15	0 Sterling.
Nov.	1st	As	1	: 5	8 ::	100	:	28	6	8 Sterling.

The foregoing Examples are taken from the Waste-Book B, next following, which when the young Accomptant arrives at, I would advise him to calculate and compare his Results with these already set down, in order to qualify him to understand the next following Examples, not in the said Waste-Book, and thereby enable himself not only to calculate the said following Ones, but also any other Thing relating to Exchange.

### 6th. Of Spain.

In *Madrid*, *Cadiz*, and *Bilboa*, they keep their Books and Accompts in Reales and Maravedis which are real.

1 Real } is { 34 Maravedis } old Money.  
8 Reals } { 1 Pefo (or Piece of Eight) }

London exchanges with the above Places in Pefos (or Pieces of Eight) old Money, of Eight Reales, or 272 Maravedis, and in new Money, of Ten Reales, and the Course of Exchange is from 36*d.* to 45*d.* *Sterling*, more or less per Pefo of Eight Reales; according to some, or from 40*d.* to 50*d.* according to others.

### EXAMPLE.

If *London* draws or remits on *Madrid* 555*l.* 5*s.* 5*d.* at 43*d.*  $\frac{3}{4}$  *Sterling*, per Pefo, how much must be paid or received there? Thus Rated.

*Peso.*    *£.*    *s.*    *d.*    *Pesos. Marav.*  
 If 43*d.*  $\frac{3}{4}$  : 1 :: 555 5 5 : 3046 16 the Answer.

## 7th. Of Germany.

In *Hamburg*, they keep their Books and Accompts in Marks, Skillings, and Pfennings, according to some, but according to others, in Rixdollars, Skillings, and Pfennings.

12 Pfennings }  
 16 Skillings } make { 1 Skilling.  
 and 3 Marks }        { 1 Mark  
                               { 1 Rixdollar } Banco, or curr. Money.

*London* exchanges with *Hamburg*, in Pounds *Sterling*, for Pounds, Shillings, and Pence *Flemish*, which are only imaginary, but to be understood as follows :

- 1*d.* *Flemish*, is  $\frac{1}{2}$  a Skilling, or 6 Pfennings.
- 1 Shilling *Flemish*, is 12*d.* *Flemish*, or 6 Skillings.
- 1 Pound *Flemish*, is 20*s.* *Flemish*, or 7  $\frac{1}{2}$  Marks.

*London* exchanges with *Hamburg*, from 32 Shillings, to 36 Shillings *Flemish*, more or less, for one Pound *Sterling*.

## EXAMPLE.

If *London* draws or remits on *Hamburg*, 567*l.* 8*s.* 9*d.* at 34*s.* 5*d.* *Flemish*, per Pound *Sterling*, how much must be paid or received there?

*M.*    *Sk.*    *Pf.*  
 Here 34*s.* 5*d.* *Flemish*, equals 12 14 6 at *Hamburg*. Thus stated.

*£.*    *M.*    *Sk.*    *Pf.*    *£.*    *s.*    *d.*    *M.*    *Sk.*    *Pf.*  
 If 1 : 12 14 6 :: 567 8 9 : 7323 7 10 Answer.

## 8th. Of Italy.

## 1st. Of Venice.

Books and Accompts are kept here in Ducats and Grosses Banco, and sometimes in Livres, Soldi, and Deniers.

12 Deniers }  
 20 Soldi    } make { 1 Soldo.  
                               { 1 Lire.

And,

5  $\frac{1}{2}$  Soldi  
 24 Grosses, or 6  $\frac{1}{3}$  Lires } make { 1 Gros.  
   { 1 Ducat.

N. B. That the Ducats and Grosses of the Bank, being only imaginary, are 20 per Cent. better than the old current Money, as the old current Money is 20 per Cent. more or less, better than the new current Money, called Piccoli.

*Lon.*

*London* exchanges with *Venice*, from 49*d.* to 55*d.* more or less, *Sterling*, for 1 Ducat of 24 Groffes.

EXAMPLE.

If *London* draws or remits on *Venice*, 666*l.* 6*s.* 6*d.* at 49*d.*  $\frac{7}{8}$  *Sterling*, per Ducat, how much must be paid or received there? Thus stated.

D.      £.    s.    d.    Ducats. Grofs

If 49*d.*  $\frac{7}{8}$  : 1 :: 666    6    6 : 3206    9 the Answer.

2*d.* Of *Genoa* and *Leghorn*.

Books and Accompts are kept here in Pezzi, Soldi, and Deniers, and sometimes in Lires, Soldi, and Deniers.

12 Deniers } make { 1 Soldo.      12 Deniers } make { 1 Soldo.  
20 Soldi    }                { 1 Pezzo.      20 Soldi    }                { 1 Lire.

5 Lires, at *Genoa*, make 1 Pezzo, } which are commonly real, and  
6 Lires, at *Leghorn*, make 1 Pezzo, } called by us Dollars.

*London* exchanges with *Genoa* and *Leghorn* in Pezzi, Soldi, and Deniers, from 47*d.* to 55*d.* *Sterling*, more or less, for a Pezzo, consisting of 100 Soldi at *Genoa*, and 120 Soldi at *Leghorn*.

EXAMPLE.

If *London* draws or remits on *Genoa* or *Leghorn*, 1234*l.* 5*s.* 6*d.* at 52*d.*  $\frac{1}{2}$  per Pezzo, how much must be paid or received there? Thus stated.

P.      £.    s.    d.    Pezzo. Soldi.

If 52*d.*  $\frac{1}{2}$  : 1 :: 1234    5    6 : 5642    8 the Answer.

N. B. That the 8 Soldi here (and the Deniers, if there had been any) are only imaginary, and made Use of to express the Fractions of a Dollar.

In the foregoing Examples, taken from Waste-Book B, the Examples are the same as if *America*, *Ireland*, *Holland*, *France*, and *Portugal* had drawn upon *London*, but in the four following Ones, not in the said Waste-Book, the Examples are the Drafts of *London* upon *Spain*, *Germany*, and *Italy*; consequently, if the Examples are reversed in both Cases, you will have so many Examples of the Drafts of *London* upon *America*, *Ireland*, *Holland*, *France*, and *Portugal*, in those that are taken from the Waste-Book B; but in those that are not in the said Waste-Book, you will have so many Examples of the Drafts of *Spain*, *Germany*, and *Italy* upon *London*, as appears by what follows:

1st. *London upon America.*See Waste-Book B, *August 8th.*As 100 :  $\text{£}$ . 140, or which is the same Thing,

					$\text{£}$ .	s.	d.	$\text{£}$ .	s.	d.	
	As	5 :	7 ::	642	18	11	:	900	2	6	
	As	5 :	7 ::	198	8	2	:	277	15	6	
Aug. 9th	As	5 :	7 ::	143	9	8	:	200	17	6	} Jamaica Currency.
10th	As	5 :	7 ::	259	10	0	:	363	6	0	
17th	As	5 :	7 ::	41	11	1	:	58	3	6	
Sept. 25th	As	5 :	7 ::	41	12	3	:	58	5	2	

2d. *London upon Ireland.*See Waste-Book B, *August 14th.*

As 100 : 110, or which comes to the same Thing,

					$\text{£}$ .	s.	d.	$\text{£}$ .	s.	d.	
	As	10 :	11 ::	90	18	2	:	100	0	0	<i>Irish</i> Currency.
Aug. 17th	As	10 :	11 ::	41	11	1	:	45	14	2	<i>Irish</i> Currency.
20th	As	10 :	11 ::	49	7	1	:	54	5	10	<i>Irish</i> Currency.
23d	As	10 :	11 ::	37	3	2	:	40	17	6	<i>Irish</i> Currency.
Sept. 22d	As	10 :	11 ::	320	3	8	:	352	4	0	<i>Irish</i> Currency.

3d. *London upon Holland.*See Waste-Book B, *September 1st.*

£.	G.	St.	P.	£.	s.	d.	G.	St.	P.	
As 1 :	11	3	10 ::	715	9	8 :	8000	0	0	Dutch Currency.

Or, since 11 3 10 is equal to  $37 \frac{1}{4}$  *Flemish*, say,

$\text{£}$ . s. d.       $\text{£}$ . s. d.       $\text{£}$ . s. d.  
 As 1 : 37 3  $\frac{1}{4}$  :: 715 9 8 : 1333 6 8 *Flemish*, which multiplied by 6, gives 8000 Guilders as before.

$\text{£}$ . s. d.       $\text{£}$ . s. d.       $\text{£}$ . s. d.  
 Nov. 8th. As 1 : 35 8 :: 359 9 1 : 641 0 6  $\frac{1}{4}$  *Flemish*, which

G. St. P.  
 multiplied by 6, gives 3846 3 2 Bank Money.

*Of the Agio.*Let 4000 Guilders, current Money, be reduced into Bank Money, *Agio*, 4l. per Cent. say,

G. G. St. P.  
 As 104 : 100 :: 4000 : 3846 3 2 Bank Money.

4th. London upon France.

See Waste-Book B, September 8th.

	£.	£.	Sols	£.	s.	d.	Liv.	s.	
As 1 : 23	0	::	646	14	9	:	14875	0	French Currency.
Sept. 14th As 1 : 23	6	::	118	5	10	:	2756	5	French Currency.

nearly within 1 Sol.

	£.						Liv.	s.	
15th As 1 : 23	6	::	300	8	7	:	7000	0	French Currency.
18th As 1 : 23	6	::	219	13	9	:	5118	15	French Currency.
Oct. 21st As 1 : 23	6	::	163	19	10	:	3937	10	French Currency.
27th As 1 : 23	6	::	128	15	1	:	3000	0	French Currency.
28th As 1 : 23	6	::	21	9	2	:	500	0	French Currency.
As 1 : 23	6	::	107	5	11	:	2500	0	French Currency.

5th. London upon Portugal.

See Waste-Book B, October 31st.

	s.	d.	Milree.	£.	s.	d.	Milrees.	
As 5	8	:	1	::	199	15	0	Portugal Currency.
Nov. 1st. As 5	8	:	1	::	28	6	8	Portugal Currency.

6th. Madrid upon London.

	Peso.	d.		Pesos	Mar.	£.	s.	d.	
As 1 : 43 $\frac{3}{4}$	::			3046	16	:	555	5	5 Sterling.

7th. Hamburgh upon London.

	M.	Sk.	Pf.	£.		M.	Sk.	Pf.	£.	s.	d.	
As 12 14	6	:	1	::		7323	7	10	:	567	8	9 Sterling.

8th. Venice upon London.

	Ducat.	d.		Ducats.	Gross.	£.	s.	d.	
As 1 :	49 $\frac{7}{8}$	::		3206	9	:	666	6	6 Sterling.

Genoa and Leghorn upon London.

	P.	d.		P.	Soldi.	£.	s.	d.	
As 1 :	52 $\frac{1}{2}$	::		5642	8	:	1234	5	6 Sterling.

The foregoing Calculations are made, so as not to exceed or want a Unit in the lowest Place, which are sufficient for Practice, but they cannot be done exactly, except in particular Cases, without Fractions, which the Accomptant may try, if he pleases. I shall next proceed to give an Example of the Method of calculating the Exchanges, when one foreign Country draws upon another, and that either of itself, or by Means of another Country. See Waste-Book B, August 17th.

*Jamaica Curr. Irish Curr.*

As 14 : 11 :: 58 3 6 : 45 14 2

And 2dly, by the Means of another Country. As  $\frac{\text{£.}}{140} : \frac{\text{£.}}{100}$ ,  
 or, which is the same,

*Jamaica Curr. Irish Curr.*As 7 : 5 :: 58 3 6 : 41 11 1 *Sterling.* Again, $\frac{\text{£.}}{100} : \frac{\text{£.}}{110}$ As 100 : 110, or, which comes to the same, As  $\frac{\text{£.}}{10} : \frac{\text{£.}}{11} :: \frac{\text{£.}}{41}$  $\frac{\text{s.}}{11} \frac{\text{d.}}{1} : \frac{\text{£.}}{45} \frac{\text{s.}}{14} \frac{\text{d.}}{2}$  $\frac{\text{£.}}{11} \frac{\text{s.}}{1} \frac{\text{d.}}{45} : \frac{\text{£.}}{45} \frac{\text{s.}}{14} \frac{\text{d.}}{2}$  *Irish Currency*; consequently  $\frac{\text{£.}}{58} \frac{\text{s.}}{3} \frac{\text{d.}}{6}$  *Jamaica*

*Currency*, is equal in Value to  $\frac{\text{£.}}{45} \frac{\text{s.}}{14} \frac{\text{d.}}{2}$  *Irish Currency*, as  
 before found. And in this Manner may any other Example be  
 wrought, when the Ratio of the Coins of each Country is given.

WASTE

## W A S T E - B O O K, B. L. s. d.

*Laus Deo, in London, May 9th, 1759.*

*An Inventory of all the Effects belonging to me, Joseph Fairdealer, Merchant, as also all the Debts owing by me to others; taken this Day from the Balance of my old Ledger, viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
I Have in the Hands of <i>Joseph James</i> , Banker, } <i>Cheapside</i> , _____	2000	0	0
I have an Estate, called <i>Hobbs Farm</i> , in the County of <i>Kent</i> , which is let to <i>Thomas Crabb</i> , at 40 <i>l.</i> per Annum, and valued at _____	1333	6	8
I have in ready Money _____	396	19	3
I have a Silver Tankard, a Dozen of Silver hafted Knives and Forks, which cost me _____	10	2	6
<i>Stephen Clough</i> owes me on Demand _____	60	7	6
I have 500 <i>l.</i> in South-Sea Stock, valued at _____	628	2	6
I have a Bill on <i>James Noon</i> , payable at Sight for _____	40	0	0
I have another on <i>Joseph Moor</i> , due on <i>June</i> the 4th _____	100	0	0
<i>David Trusty</i> owes me, due on <i>August</i> the 26th _____	300	0	0
<i>John Trusty</i> owes me on Demand _____	18	10	0
<i>John Blois</i> owes me on Demand _____	130	5	6
I have $\frac{1}{3}$ Part of Ship <i>Jane</i> , which cost me _____	100	0	0
<i>James Grant</i> owes me, due on <i>July</i> the 13th _____	39	0	0
I have 2 Lottery Tickets at 39 <i>l.</i> 1 <i>s.</i> per Ticket _____	79	0	0
<i>John Goose</i> owes me on Demand _____	39	10	0
I have on board the <i>Flying-Fish</i> , <i>John James Master</i> , now on her Voyage to <i>Jamaica</i> , to the Value _____	566	2	6
<i>James Wells</i> owes me, due on <i>June</i> the 3d _____	172	10	0
<i>James Meanwell</i> owes me, due on <i>June</i> the 4th _____	71	5	0
<i>Joseph Toft</i> , my Factor at <i>Exeter</i> , owes me on Demand _____	70	13	6
I have Goods in the Hands of <i>John Stone</i> of <i>Jamaica</i> , to the Value _____	30	10	11
The Custom-House owes me, due on <i>June</i> the 2d _____	12	10	0
<i>James Snibson</i> owes me on Demand _____	100	0	0
<i>Thomas Crabb</i> owes me on Demand _____	10	0	0

6308 15 10

*N. B.* If the Learner pleases to look back to the Balance of the last Ledger, he will find the 1st Part of this Inventory mentioned above, to be only a Transcript of the Dr Side of that Account, and the 2d Part of this Inventory which next follows, to be only a Transcript of the Cr Side of the said Account.

London, May 9th, 1759.

£. s. d.

I owe as follows:

	l.	s.	d.
To Samuel Smedley, on Demand —	1	15	0
To Stephen Webster, on Demand —	195	0	0
To Peter Smith, on my Bond, at 3l. per Cent. per Annum, due on February 22d }	500	0	0
To James Thornby, due on July 14th —	45	10	0
To Captain Bold, for James Thornby's Bill on me, at Sight }	100	0	0
To John Gregory, for Hans Van Dealen's Bill on me, due on the 10th Instant }	50	7	6
To John Grimes, due on June 26th —	45	0	0
To Hans Van Dealen, due on June 4th	12	18	5

950 10 11

In order to save you the Trouble of opening a particular Accompt for every Person that owes you Money, erect a general Accompt by the Title of Debts receivable, and make it Dr for all the Debts that are owing to you, and which you judge proper to come under this Title, and as they pay, give it Credit by whatever you receive in the Discharge of them.

The Debts that are proper to come under this Title, are Stephen Clough's, David Trusty's, John Trusty's, John Blois's, James Grant's, Joseph Toft's, John Goose's, James Wells's, James Meanwell's, the Custom-House's, James Snibson's, and Thomas Crabb's.

In like Manner erect an Accompt by the Title of Debts payable, to the Cr Side of which, you may carry all those Debts you owe, and that you judge proper to come under this Title; and as you pay them, make it Dr to whatever you give in the Discharge of them.

The Debts you may bring under this Title, are Samuel Smedley's, James Thornby's, Stephen Webster's, John Grimes's, and Hans Van Dealen's.

22d.

Peter Smith wanting Money at this Time, desires me to discharge my Bond to him, which is for 500l. and also the 2 Months Interest now due, both amounting to — — — — —

502 10 0

Pursuant to his Request, I assign over to him the Debts following, which are now due to me, viz.

Lon-



London, May 22d, 1759.

L. s. d.

			l.	s.	d.
Stephen Clough's	_____	_____	60	7	6
John Trusty's	_____	_____	18	10	0
John Blois's	_____	_____	130	5	6
Joseph Tost's	_____	_____	70	13	6
John Goose's	_____	_____	39	10	0
James Snibson's	_____	_____	100	0	0
Thomas Crabb's	_____	_____	10	0	0

429 6 6

In this Case, as *Peter Smith* is Dr so Debts receivable must be Cr for each respective Debt. See Rule in *February* the 8th last past.

23d.

Given *Peter Smith* my Bill on *Joseph James*, my Banker, payable at Sight, which is in full of what I owe him

73 3 6

For the journalizing this, see Rule in *February* 8th last past.

24th.

Given the following Persons my Bills on *Joseph James*, Banker, payable at Sight, viz.

			l.	s.	d.
Captain Bold for	_____	_____	100	0	0
John Gregory for	_____	_____	50	7	6
Stephen Webster for	_____	_____	195	0	0

345 7 6

Which are in full of what I owe them.

In this Case, as *Joseph James* is Cr for the Whole, therefore Debts payable, and Bills payable, must be Drs for their respective Sums.

25th.

Given *John Grimes*, *James Noon's* Bill, payable at Sight, in Part of what I owe him

40 0 0

Here, as Bills receivable must be Cr, therefore Debts payable must be Dr for the same Sum.

26th.

Given *James Thornby*, *Joseph Moore's* Bill, payable on *June* the 4th next for

100 0 0

			l.	s.	d.
Out of which he has stopped his own Debt	45	10	0		
And has agreed to pay <i>Hans Van Dealen</i>	12	18	5		
the Debt I owe him					
The Rest of the Bill he has paid me	41	11	7		

100 0 0

O

Lon-

London, May 26th, 1759.			£.	s.	d.
Here as Bills receivable is Cr for this Bill, so Debts payable, and Cash must be Drs for their respective Sums.					
28th.					
		l. s. d.			
Received of James Wells in full	172	10 0			
of James Meanwell in full	71	5 0			
of the Custom House in full	12	10 0			
For journalizing this, see Rule in the 9th Instant.			256	50	
30th.					
Sold my $\frac{1}{5}$ Share of Ship <i>Jane</i> for			120	00	
For the journalizing this, see Rule in March 15th last past.					
June 1st.					
		l. s. d.			
Sold in Barter my 500l. of South-Sea	} 650	0 0			
Stock, at 130l. per Cent. amounting to					
Also my 2 Lottery Tickets, at 37l. 15s.	75	10 0			
For which I have received 241 $\frac{5}{8}$ Anchors of Brandy of the same Value.			725	100	
For journalizing this, see the general Rule, page 3d.					
3d.					
		l. s. d.			
Received of James Grant, in full of his	} 38	10 0			
Debt, due July 13th					
Abated him for prompt Payment		0 10 0			
Here as Profit and Loss must be Dr for this Abatement, and Cash for the Money received, so Debts receivable must be Cr by both. See Note in April 12th last past.			39	00	
5th.					
Joseph James, my Banker in Cheapside, writes me that he has purchased a Ship called the <i>Sea-Horse</i> , pursuant to my former Orders to him, for which he has paid			250	00	
For the journalizing this, see the Rule in March the 5th last past.					
7th.					
Agreed with John Jenks to go his Halves in 20 Pipes of Sherry, at 27l. 10s. per Pipe, which he is to sell for our joint Accompt, my half Share which I have paid him comes to			275	00	
Lon-					

London, June 7th, 1759.

£. s. d.

In this first Sort of Co. Accompts, where your Partner is Manager when your Share is paid down, some only debit their Partner by his Name to Cash, &c. for what they advance as their Share.

Others chuse to debit the Goods in the Hands of their Partner, instead of their Partner, and in both Cases give the Accompt Credit by what they may receive in Return, or by their Partner, from whom it is due. But you may title this Accompt thus (for a Reason to be given further on) *viz.* My Accompt in Co. with *John Jenks*, and make it Dr to Cash for your Share advanced (and for your Share of all further Charges, if any) and debit what you receive for your Share of the neat Proceeds to my Accompt in Co. with *John Jenks*. (See *June* the 9th.) But if the Goods had been sold on Time, then you must have debited *John Jenks* my Accompt proper, to *John Jenks* my Accompt in Co. for your Share of neat Proceeds owing, and when the Trustee had paid you your Share, you must have debited what you might so have received, to *John Jenks* my Accompt proper.

And further, had he been obliged to make Abatement to the Buyers, or had any of the out-standing Debts proved bad, then you must have debited Sundries to *John Jenks* my Accompt proper, *viz.* my Accompt in Co. with *John Jenks* if open, if not, Profit and Loss for the Abatement, and the Thing, or the Things received for the Rest of the Debt.

9th.

*John Jenks* writes me, that he has sold our 20 Pipes of Sherry, at 30*l.* per Pipe, and for the Payment of my half Share, he has sent me a Bill at Sight

	l.	s.	d.
On <i>John Noble</i> for — —	100	0	0
And 20 Pieces Duroys, at 10 <i>l.</i> per Piece	200	0	0

300 00

For the journalizing this, see the last Rule.

11th.

Agreed with *James Nobb*, to go his Halves in 10 Hogsheds of Tobacco, at 36*l.* per Hogshed, which he has in his Custody, to sell for our joint Accompt, and have given him my Note for the Payment of my Share in 4 Days Time

180 00

Here, as your Partner finds both his Share and yours, you may debit my Accompt in Co. with *Nobb*,

London, June 11th, 1759.

to my Accompt proper with Ditto for your Share owing, and when you pay it, you may make my Accompt proper with *Nobb*, Dr to what you may so pay it with. (See *June* 16th.) But if he charges you with Interest, make Sundries Drs to what you pay it with, viz. my Accompt proper with *Nobb* for the Debt, and Profit and Loss for the Interest.

— 12th.

Bought of *Samuel Grundy*, 17 Pieces of *Yorkshire* Broads, at 10*l.* 10*s.* per Piece, to be paid in 5 Months, which I have delivered to *John Jenks* to sell for our joint Accompt, the Whole amounting to —

In this Case, as you find both your Partner's Share and your own, you may debit Sundries to *Samuel Grundy*, viz. my Accompt in Co. with *John Jenks*, for your Half, and my Accompt proper with Ditto for his Half, and give my Accompt proper with *Jenks* Credit, when he pays you his Share. (See *June* the 13th.) But if he pays you Interest also, make what you receive as Payment, Dr to Sundries, viz. to my Accompt proper for the Debt, and to Profit and Loss for the Interest.

— Ditto.

Sold 10 Pieces *Duroys*, at 9*l.* per Piece, and received —

— 13th.

Received of *John Jenks*, his half Share of 17 Pieces of *Yorkshire* Broads, at 10*l.* 10*s.* per Piece —

For the journalizing this, see the last Rule.

— 15th.

*John Jenks* writes me, that he has sold our 17 Pieces of *Yorkshire* Broads, at 12*l.* per Piece, and for my half Share, he has sent me 51 Anchors of Brandy, at 2*l.* per Anchor, amounting to —

For the journalizing this, see Rule in the 7th Inst.

— 16th.

Paid *James Nobb*, for my half Share of our 10 Hogsheads of Tobacco, in his Hands —

For the journalizing this, see Rule in the 11th Instant.

— 18th.

*John Jenks* desires me to admit him a Partner in Ship the *Sea-Horse*, and upon my Consent, he pays me down his half Share, which comes to —

Lon-

London, June 18th, 1759.

£. s. d.

In this and such like Cases where you are Trustee and Partner, the best Way is, first to debit Ship the *Sea-Horse* in Co. with *Jenks*, to Ship the *Sea-Horse*, and then to debit Cash to *John Jenks* his Accompt in Co. for his half Share paid, by which Means it will appear, that you have parted with  $\frac{1}{2}$  of the Ship which now is returned into your Cash, and your Partner's Accompt in Co. will shew his Claim to it.

19th.

*John Jenks* and myself have agreed to send Ship the *Sea-Horse*, under the Care of Captain *Joseph Careful*, to fish for Herrings on the Coast of *Scotland*, and to sail from thence to *Dunkirk*, and to consign the same to the Hands of *Jacob Jones* our Factor, there to sell for our joint Accompt; pursuant to which Agreement, I have freighted the said Ship with Casks, Salt, &c. by a Bill on my Banker, *Joseph James*, payable on Sight for

200 00

Here as you have paid all this Charge yourself, by a Draft on your Banker, therefore the Adventure in Co. with *Jenks* will be Dr, and *Joseph James* Cr for the Whole; but as one Half of it is due to you from your Partner *Jenks*; you therefore, in the next Place, must consider how to charge him for his Share, to do which, observe this general Rule.

## RULE.

For what is due to you from your Partner, debit his Accompt proper to his Accompt in Co. for the same; and for what is due from you to your Partner, debit his Accompt in Co. to his Accompt proper for the same.

Or thus,

Your Partner's Accompt proper must be made Dr to his Accompt in Co. for his Share of Goods bought, the Charges thereon, and Abatements made by the Co. to the Buyers of their Goods (if any) and your Partner's Accompt in Co. must be made Dr to his Accompt proper for his Share of Goods sold; his Share of Abatements made by the Sellers of Goods to the Co. and his Share of Losses (if any.)

20th.

Bought in Co with *Benjamin Adams* and *Samuel Cole*, each  $\frac{1}{2}$ , 40 Pieces of *Yorkshire* Broads, at 7l. 10s. per Piece, for which we have paid down our respective Shares, amounting to

300 00

London, June 20th, 1759.

In such like Cafes as this, having each paid down his Share, the shortest and best Way is to debit the Goods in Co. to Sundries; viz. to each of your Partners his Accompt in Co. for his Share, and to Cash for your own Share.

Ditto.

Received of John Noble, John Jenks's Bill

31st.

Bought of Andrew Daken, in Co. with Adams and Cole,  $\frac{1}{3}$  each, 500 Qrs. Wheat, at 26s. per Quarter, towards which we have each paid down our 120l. a Piece, and the Rest, which is 290l. to be paid when called for, the Whole amounts to

In this Cafe debit the Wheat in Co. to each Partner's Accompt in Co. for his Share paid, and to Cash for your own by the last Rule, and to Andrew Daken for the Remainder due to him, and then use the general Rule in the 19th Instant for your Partner's Shares of this Debt.

23d.

Andrew Daken making a Demand of his Money, Benjamin Adams happening to be out of Town, Samuel Cole and myself have paid him in full, viz.

		l.	s.	d.
I paid him	_____	112	0	0
Samuel Cole has paid him	_____	178	0	0

When you pay a neutral Person for Goods formerly bought, make him Dr to the Accompt, or the Accompts which pay him, as in this Instance, and the 25th of July next, according to the general Rule first laid down in Page 3d.

25th.

Sold John Eaton 150 Quarters of Wheat, in Co. with Adams and Cole, at 30s. per Quarter, payable on Demand

In Cafes of this Nature, some Authors tell you not to debit your Partner's Accompt in Co. to his Accompt proper, until the Debt be actually paid, while others say (and Merchants too) that you ought to debit your Partner's Accompt in Co. to his Accompt proper, whenever the Goods are sold, whether the Debt be paid or not, which last Method being preferable, is here used.

Lon.

London, June 27th, 1759.

Sold for ready Money, 50 Quarters of Wheat, in Co. with *Adams* and *Cole*, at 29s. 6d. per Quarter —

£. s. d.  
73 15 0

Here you are actually indebted to your Partners for their Shares, as having the Money in your Custody; therefore debit their Accompts in Co. to their Accompts proper for the same.

29th.

Sold *Samuel Cole* 150 Quarters of Wheat, in Co. with *Adams* and *Ditto Cole*, at 29s. 6d. per Quarter.

221 5 0

This is a similar Case with that in the 25th Instant; and therefore is journalized as such.

30th.

Taken to myself the remaining 150 Quarters of Wheat, in Co. with *Adams* and *Cole*, at 29s. per Quarter, amounting to —

217 10 0

For the journalizing this, see the like Case in the 27th Instant.

July 2d.

Paid Charges on the Wheat, in Co. with *Adams* and *Cole*, as per Bill of Particulars —

7 2 6

Here, according to the general Rule, each of your Partners his Accompt proper is debited to his Accompt in Co. for his Share of these Charges.

4th.

Received of *John Eaton*, in Part of Accompt —

200 0 0

When a neutral Person pays you (as in this Example) or Partner (as in the next Example) for Goods formerly bought, make him Cr by the Accompt or Accompts unto which he pays, or by which he is discharged.

6th.

*John Eaton* is broke, and I have compounded his Debt of 25l. which he still owes the Company at 5s. in the Pound, the Composition Money which

	l.	s.	d.
<i>Adams</i> receives, comes to	—	6	5 0
And I have abated him	—	18	15 0

25 0 0

Here as you are obliged to make *John Eaton* an Abatement in the Debt which was owing the Co. and as you have given your Partners Credit for their Shares of the whole Debt, therefore you must debit their Accompts proper to their Accompts in Co. for their respective Shares of this Abatement to discharge your-

London, July 6th, 1759.

yourself, and to undo what was before done, according to the general Rule, June 19th.

9th.

*Benjamin Adams* has evened our Accompts, by paying each of us what we had advanced for him, viz.

	l.	s.	d.
To <i>Samuel Cole</i> _____	81	6	8
To me _____	15	6	8

96 13 4

When Partner pays you, and other Partner in Part, or in full, debit what you receive, and receiving Partner his Accompt proper, to paying Partner his Accompt proper for the same (as in this Example.)

And when you pay Partner or Partners in Part or in full, debit his Accompt proper or their Accompts proper to what you pay with (as in the next Example.)

11th.

Upon settling Accompts with *Benjamin Adams* and *Samuel Cole*, I find there is due from me,

	l.	s.	d.
To <i>Benjamin Adams</i> _____	230	19	2
To <i>Samuel Cole</i> _____	15	19	2

both which I have paid.

246 18 4

For journalizing this, see the latter Part of the last Rule.

13th.

Bought of *Robert Mittam*, in Co. with *Adams* and *Cole*, each  $\frac{1}{3}$ , 12 Pipes of Sherry, at 28*l.* 5*s.* per Pipe,

	l.	s.	d.
For which I have paid him in Part _____	132	2	6
Rest to be paid at 1 Month _____	206	17	6

339 00

For the journalizing of this, see general Rule in the 19th of June.

16th.

Sold *Joseph Johns* 4 Pipes of Sherry, in Co. with *Adams* and *Cole*, at 30*l.* per Pipe.

	l.	s.	d.
Received in Cash _____	60	0	0
And an accepted Bill on <i>Joseph Noble</i> , } payable 5 Days hence, for _____	60	0	0

120 00

For journalizing this, see Notes in the 25th and 27th of June.

Lon.



London, July 17th, 1759.

Sold to a Stranger 150 Quarters of Wheat, for Transportation, at 2*l*. 2*s*. per Quarter, for which I received

£. s. d.  
315 0 0

18th.

Bartered 4 Pipes of Sherry, in Co. with *Adams* and *Cole*, at 29*l*. 10*s*. per Pipe.

For 2 Hoglheads of *Lisbon* Wine, at 25*l*. 10*s*.  
Rest received in Cash

l. s. d.  
51 0 0  
67 0 0

118 0 0

In this Case, and such like, as the 2 Pipes of Wine are still for the Use of the Co. and only received in Barter for Part of the Sherry belonging to the same Co. therefore you have no Occasion to debit your Partner's Accompts in Co. to their Accompts proper for this, but only for their Shares of the Money you receive over and above the Wine; but had you paid Money over and above the Sherry for the Wine, then you must have debited your Partner's Accompts proper to their Accompts in Co. for their Shares of the same.

21st.

*Benjamin Adams*, *Samuel Cole*, and Self, have agreed to part the remaining 4 Pipes of Sherry equally among us, which at 28*l*. 5*s*. per Pipe, comes to

113 0 0

This Case is the Reverse of that in the 20th of June last, and may be journalized by debiting you. Partner's Accompts in Co. to Sherry in Co. for their Shares withdrawn, and Sherry proper to Sherry in Co. for your Share.

23d.

*Joseph Noble* refuses to accept *Joseph Johns* Bill, therefore I have returned it.

The Bill amounts to  
Paid for Protcting it, &c.

l. s. d.  
60 0 0  
0 4 6

60 4 6

As this Charge is paid for the Use of the Co. therefore you must debit each of your Partners his Account proper to his Account in Co. for his Share hereof, and when you receive Payment (or the Debt is lost) you must debit their Accompts in Co. to their Accompts proper for their Shares of the Payment to discharge yourself thereof (see the 30th Instant) and their Accompts in Co. to *Joseph Johns* to discharge him (provided the Debt be lost.)

London, July 25th, 1759.

✓ Paid *Robert Mettam* the Debt due to him the 13th of *August* next, upon his agreeing to allow me one Month's Discount.

	l.	s.	d.
Paid him	205	18	0
And he has discounted with me	0	19	6

£. s. d.

206 17 6

This Case is just the Reverse of that of the 6th Instant, and is journalized in a reverse Manner, viz. debiting each of your Partners his Accompt in Co. to his Accompt proper, for his respective Share of this Abatement according to the general Rule, June the 19th.

27th.

✓ Bartered with *John Jenks*, 2 Hogheads of *Lisbon* Wine, in Co. with *Adams* and *Cole*, at 25*l.* 10*s.* per Hoghead, for 1 Bag of Hops of the same Value, which I have taken to myself, amounting to

51 00

For the journalizing this, see general Rule, June the 19th.

30th.

✓ *John Jenks* and myself have admitted *James Trusty* a third Share in the *Sea-Horse*, as also the Profits arising therefrom by Trade; whereupon the said *Trusty* pays us down a third Share of the whole Cost and Freight of the said Ship, viz.

	l.	s.	d.
To me one Half	75	0	0
To <i>John Jenks</i> the other Half	75	0	0

150 00

The best Way to state this Case is, first to debit Ship the *Sea-Horse*, as also the Adventure in Co. with *Jenks* and *Trusty*, to Ship the *Sea-Horse*, and to the Adventure, in Co. with *Jenks*, and balance the last Accompts. Then as *Trusty* pays down his Share, by paying *John Jenks* his  $\frac{1}{2}$ , and the other  $\frac{1}{2}$  to you, you therefore debit fundry Accompts to *James Trusty*, his Accompt in Co. viz. *John Jenks*, his Accompt in Co. for his  $\frac{1}{2}$ , and Cash for your  $\frac{1}{2}$ , by which it will appear, that *Jenks* has parted with  $\frac{1}{3}$  of his Share, and that *James Trusty* has Credit for his  $\frac{1}{3}$ ; but in Case *Trusty* had paid all to you, then you must have debited Cash to *James Trusty*'s Accompt in Co. for the Whole; and, secondly, you must have debited *Jenks* his Accompt in Co. to his Accompt proper for his Share.

Again,

London, July 30th, 1759.

Again, had *Trusty* paid all to *Jenks*, then you must have debited Sundries to *James Trusty*, his Accompt in Co. viz. *John Jenks*, his Accompt proper for your Share owing, and *John Jenks*, his Accompt in Co. for his Share parted with.

Moreover, had not *Trusty* paid down his Share, then you must have debited *James Trusty* his Accompt proper to his Accompt in Co. for the Whole; and, secondly, you must have debited *John Jenks*, his Accompt in Co. to his Accompt proper for his Share parted with.

Ditto.

Received of *Joseph Johns* in full  
For the journalizing this, see Rule in the 23d Instant.

August 2d.

Captain *Careful* wanting Money for the Use of the *Sea-Horse*, has drawn his Bill on *James Trusty*, Favour *William Smith*, which Bill the said *Smith* has paid Ditto *Careful*, amounting to

Here, as the Adventure in Co. with *Jenks* and *Trusty* must be Dr for these Charges, and *James Trusty*'s Accompt proper Cr, so you must debit each of your Partners his Accompt proper to his Accompt in Co. for his Share of the same, agreeable to Note in *July* 2d last past.

4th.

*James Trusty* has drawn his Bill on me, payable to *James Champion*, dated this Day, and due *September* the 7th, which I have accepted, for

For the journalizing this, see Note in *February* the 15th last past.

6th.

T. Shipped on board the *Eagle*, Captain *Henry Snib*,  
J. consigned to *Jonas Truetrust*, of *Lisbon*, Merchant, to  
1. sell for our joint Accompt, the following Goods, mark-  
2. ed and numbered, as per Margin, viz.

l. s. d.

60 Dozen of Stockings, in 2 Chests, bought of *Joseph Cutter*, to be paid in 2 Months } 88 0 0  
12 Dozen of Hats in Ditto, which cost ready Money } 57 12 0  
Paid Charges — — — — — 1 0 6  
My Commission on the Whole, at  $2\frac{1}{4}$  per Cent. 3 5 11

149 18 5

London, August 6th, 1759.

In this and such like Cases, having debited the Adventure in Co. with *Truetrust* to Sundries, viz. to *Joseph Cutter* to Cash, and to Profit and Loss, you must next debit *Truetrust's* Account proper to his Account in Co. for his Share hereof. See the general Rule in the 19th of June.

8th.

Received Advice from *John Stone*, my Factor at *Jamaica*, of the Sale of my Adventure, per the *Flying Fish*, the neat Proceeds of which amount to 900*l.* 2*s.* 6*d.* *Jamaica* Currency, which at 40*l.* per Cent. in Favour of *England*, makes *Sterling*

In this and such like Cases, Authors proceed several Ways in their journalizing of them; but all those who stile themselves Merchants, and have wrote on this Subject, proceed thus; they make Factor my Account Current, Dr to the Voyage, Adventure, &c. for the neat Proceeds in his Hands (as is done in the present Example. See the Journal.)

And when he remits, they make the Account that receives, or to which any Thing comes, whether it be the Voyage or Adventure from — (see the next Example, August 8th) or Cash (see August the 9th) or Bills receivable (see August 10th) or Goods received (see August 14th) Dr, and Factor, my Account Current Cr for the same Sums.

Ditto.

F. In Return for Part of which, neat Proceeds he has shipped on board the same Ship the Goods following, marked and numbered, as per Margin, viz.

2.		<i>Jamaica</i> Curr.	
10	Hogsheads Sugar, containing 140 C.		
	at 1 <i>l.</i> 1 <i>s.</i>	147	0 0
20	Barrels Indigo, containing 882 <i>lb.</i>		
	at 2 <i>s.</i> 6 <i>d.</i>	110	5 0
His	Commission and Charges, as per Invoice	20	10 6

277 15 6

And this, at 40*l.* per Cent. in Favour of *England*, amounts to *Sterling*

For the journalizing this, see the last Rule.

Lon.

£. s. d.

642 18 11

198 8 2

London, August 9th, 1759.

John Stone, my Factor at Jamaica, has remitted me a Bill on James Thompson, payable at Sight, for 200*l.* 17*s.* 6*d.* Jamaica Currency, which at 40*l.* per Cent. in Favour of England, makes Sterling — —

£. s. d.

143 9 8

Which I have received.

For the journalizing this, see Ditto Rule.

10th.

I have drawn on John Stone, my Factor in Jamaica, Favour James Gordon, for 363*l.* 6*s.* Jamaica Currency, payable at 2 Usance, to Jessop Thomas, which, at 40*l.* per Cent. in Favour of England, makes Sterling —

259 10 0

For the journalizing this, see Ditto Rule.

14th.

Received from on board the Fly, Captain Morgan, with the first Advice, 20 Pieces of Irish Linen, which are sent me by George Scott of Cork, for my Accompt, amounting to 100*l.* Irish, which at 10*l.* per Cent. in Favour of England, makes Sterling —

90 18 2

For the journalizing this, see Ditto Rule.

17th.

I have remitted George Scott, my Factor at Cork, a Bill on John Stone, my Factor at Jamaica, for 58*l.* 3*s.* 6*d.* Jamaica Currency, which, at 14*l.* Jamaica Currency, for 111*l.* Irish, makes 45*l.* 14*s.* 2*d.* Irish Currency, and this last Sum, at 10*l.* per Cent. in Favour of England, makes Sterling —

41 11 1

In Cases of this Nature, where you give a Bill to one of your Factors to whom you owe Money, drawn on another Factor who owes you Money, you must debit the Factor my Accompt Current, in whose Favour the Bill is drawn, to Factor my Accompt Current upon which it is drawn. See Note in February 8th last past.

Or, which comes to the same Thing, when your Factor draws on you, payable at Time, you must debit Factor my Accompt Current, to Bills payable, when you accept his Bill. (See August 20th.)

20th.

George Scott, my Factor at Cork, has drawn a Bill on me to Jacob Sterfoot of London, payable at Usance, for 54*l.* 5*s.* 10*d.* Irish Currency, which, at 10*l.* per Cent. in Favour of England, makes Sterling —

49 7 1

Which I have accepted.

For the journalizing this, see the latter Part of the last Rule.

Lon-

London, August 23d. 1759.		£.	s.	d.
John Stone, my Factor at Jamaica, writes me, that he has abated Joseph Snitt, a Bankrupt, 40l. 17s. 6d. Jamaica Currency, which, at 10l. per Cent. in Favour of England, as agreed on, makes Sterling		37	3	2
When it happens, after the neat Proceeds are remitted, that a Merchant's Factor has been obliged to make an Abatement to one who has formerly bought Goods of him, or has been at any further Charge, then the Merchant makes the Voyage or Adventure, if still open, or Profit and Loss, if it be shut up, Dr for such Abatements, and Factor my Accompt Current, Cr for the same Sums.				
27th.				
The Flying-Fish is arrived with my Goods from Jamaica; Freight, Custom, and other Charges paid here, amount to		100	2	6
Having debited the Adventure to Cash for these Charges, let the same be credited by Sundries, viz. by Joseph Bradley, for the Indigo sold him on the Key, and by Sugar when carried into your Warehouse. (See August 29th and 30th.)				
29th.				
Sold my 20 Barrels of Indigo on the Key, to Joseph Bradley, payable on Demand, containing 882 lb. at 3s. per lb.		132	6	0
For the journalizing this, see the last Rule.				
30th.				
Brought into my Warehouse my 10 Hogheads of Sugar, containing 140 C. which, at 18s. per C. is		126	0	0
For the journalizing this, see Ditto Rule.				
31st.				
		l.	s.	d.
Received of Joseph Bradley, in full		130	0	0
And I have abated him		2	6	0
		132	6	0
Here I might give Joseph Bradley Credit, by Profit and Loss, for what I have abated him; but as the Adventure is still open, it is as well to debit the Adventure to him for the same. See Rule in the 27th of March last past.				
September 1st.				
V. Van Scultien, Merchant at Amsterdam, has sent me,				
N. by the Vulture, Captain Thomas, 80 Pieces of Linen,				
5 to sell for our joint Accompt, marked and numbered,				
as per Margin, viz.				
		80 Pieces		

London, September 1st, 1759.

£. s. d.

80 Picces cost 8000 Guilders Current,	}	715	9	8
G. St. P.				
which, at 11 3 10 per Pound Sterling,				

makes Sterling

Paid Charges on the said Linen	84	0	0
--------------------------------	----	---	---

799 98

In Cases of this Nature, some would immediately debit Linen in Co. with *Van Scultien* to *Van Scultien* his Accompt proper for the Whole it cost *Scultien*, and to Cash for the Charges, and to Profit and Loss for Commission, and then debit his Accompt proper to his Accompt in Co. for his Share of both the prime Cost and Charges; but as the Exchange may possibly rise or fall before you pay *Scultien* for your Share, it is therefore preferable to debit Linen in Co. with *Scultien* to *Van Scultien* our Accompt Current, or, which is as well, if not better, to Sundries, viz. to *Van Scultien's* Accompt in Co. for his half Share, and to *Van Scultien* my Accompt Current for your half Share of the prime Cost with him, and then to debit *Van Scultien's* Accompt proper to his Accompt in Co. for his Share of your Charges, and as you sell the same, you debit his Accompt in Co. to his Accompt proper for his Share of Sales when by you received. (See Sept. 3d.)

3d.

Sold 40 Pieces Linen, in Co. with *Van Scultien*, to *Jonathan James*, at 10l. per Piece, which amount to

400 00

	l.	s.	d.
Received in ready Money	100	17	6
A Bill on <i>Jacob Noble</i> , due at 7 Days	99	2	6
And the Rest to pay at 2 Months	200	0	0

For the journalizing this, see the last Rule.

Ditto.

Sold the other 40 Pieces Linen, in Co. with *Van Scultien*, to *Richard Fairfax*, at 11l. 6s. 6d. per Piece, which amount to

453 00

	l.	s.	d.
Received one Half down	226	10	0
And the other Half due at 2 Months	226	10	0

Lon.

London, September 3d, 1759.		£.	s.	d.
My Commission and Brokerage on 853 <i>l.</i> at 2 <i>l.</i> $\frac{1}{2}$ per Cent. is	— — — — —	21	6	6
For the journalizing these two last Examples, see the last Rule.				
4th.				
Paid James Champion, James Trusty's Bill	—	30	0	0
Ditto.				
Benjamin Adams, Samuel Cole, and Self, each $\frac{1}{3}$ , have agreed to make up a joint Stock among us, to be sold on the Coast of Ireland, by Captain Samuel Cope, in his Voyage to Barbadoes, by Ireland; and accordingly we each put in as follows, intending to make our Shares equal with Money, viz.				
		l.	s.	d.
I put in 1 Bag of Hops, valued at	—	60	10	6
Benjamin Adams puts in 4 Hogsheads Sugar	—	66	0	0
Samuel Cole puts in 5 Hogsheads Tobacco	—	59	7	6
		185	18	0
All which we have shipped on board the Squirrel, in the first Place bound for Ireland; and after the Disposal of our said Adventure, to set sail for Barbadoes, with our 40 Pieces of Yorkshire Broad, which we have also put on board the same Ship, at the prime Cost				
		300	0	0
Paid Charges on the Whole	—	56	4	6
In this and such like Cases, the best Way is, first to debit the Adventure in Co. by Ireland to Barbadoes, to Sundries for the whole Cost and Charges, viz. to Hops and Cash for your Inputs, and to Benjamin Adams and Samuel Cole their Accompts proper for their Inputs, and then to debit Benjamin Adams and Samuel Cole their Accompts proper to their Accompts in Co. for their Shares of the Whole; and afterwards, to debit the said Adventure in Co. to Broad Cloth in Co. for its prime Cost, without any double Entrance, since the Partners had Credit for their Shares at the buying of it; but had any Charges been paid or owing on the said Broad Cloth, then you must have debited each of your Partners his Accompt proper to his Accompt in Co. for his Share of these Charges. N. B. Had each Man advanced his equal Share, then you must have debited the Adventure in Co. to each of your Partners his Accompt in Co. for his Inputs, and to what you have put in for your Inputs. See Note on June 20th last past.				
Lon-				



London, September 7th, 1759.

£. s. d.

Upon adjusting Accountts with *Adams* and *Cole*, with  
 Regard to the above Voyage, I find there is due to me

	l.	s.	d.
From <i>Benjamin Adams</i> _____	14	14	2
From <i>Samuel Cole</i> _____	21	6	8

36 0 10

Both which I have received.

For journalizing this, see Note in *July* 9th last past.  
 8th.

*Jacob Jones*, of *Dunkirk*, writes me, that he has dis-  
 posed of our Adventure in the *Sea-Horse*, Captain *Care-  
 ful*, the neat Proceeds of which amount to 14875 Li-  
 vres *Tournois*, which at 23 Livres per Pound Sterling,  
 makes Sterling \_\_\_\_\_

646 14 9

This Case is similar to that in *August* the 8th, differ-  
 ing from it only in this; that whereas that concerned  
 the Merchant only, this concerns a Co. of which the  
 Merchant is not only a Member, but Trustee also;  
 therefore having debited *Jacob Jones*, of *Dunkirk*, our  
 Account Current to the Adventure by *Scotland* to *Dun-  
 kirk* in Co. for the neat Proceeds in his Hands (as in  
 this Example) and given *Dittó Jones* Credit by Ad-  
 venture to *Bourdeaux* in Co. (see *September* 14th) as  
 also by Cash (see *September* 15th) and Bills receivable  
 (see *September* 18th) which are the several Remittances  
 made you by the Co's Factor; you must next consi-  
 der how to charge your Partners for their respective  
 Shares, and as the Adventure to *Bourdeaux* is still de-  
 pending for the Use of the whole Co. and consequent-  
 ly is not in your own Custody as the other two Remit-  
 tances are, you therefore must debit each of your Part-  
 ners his Account in Co. to his Account proper, only  
 for his respective Share of these two last Remittances,  
 omitting to charge your Partners with their Shares of  
 the Voyage until its Fate is determined (see *October*  
 30th) and for any Abatements, &c. afterwards made  
 by the Co's Factor, you must debit the Adventure in  
 Co. if open, to Factor our Account Current for the  
 same, and then make Use of the general Rule for your  
 Partner's Shares of this Abatement, or if the Adven-  
 ture in Co. be shut up, you must debit your Partner's  
 Accounts in Co. for their Shares, and Profit and Loss  
 for your Share of this Abatement to *Jacob Jones* our  
 Account Current.

Q

Lon-

London, September 10th, 1759.		£.	s.	d.
Received of Jacob Noble, Jonathan James's Bill	—	99	26	
14th.				
Jacob Jones, of Dunkirk, further writes me, that he has shipped on board the <i>Sea-Horse</i> , 700 Raziers of Coals, which cost him 2756 <i>l.</i> 5 <i>s.</i> and consigned the same to Lewis Boyd and Co. at Bourdeaux, to sell for our joint Accompt, which, at 23 <i>l.</i> 6 <i>s.</i> per Pound Sterling, makes Sterling		118	5	10
For the journalizing this, see the last Rule.				
15th.				
I have drawn on Jacob Jones, our Factor at Dunkirk, Favour John Moss, for 7000 Livres Tournois, payable at Usance, to Monsieur Dumoulin, which, at 23 <i>l.</i> 6 <i>s.</i> per Pound Sterling, makes Sterling		300	87	
Which Sum Ditto Moss has paid me.				
For the journalizing this, see Ditto Rule.				
18th.				
Jacob Jones, our Factor at Dunkirk, has remitted me a Bill on John London, payable at Usance, dated September 8th, and due October the 11th, for 5118 <i>L.</i> 15 <i>Sols</i> Tournois, which, at 23 <i>Liv.</i> 6 <i>Sols</i> per Pound Sterling, makes Sterling		219	139	
Which I have accepted.				
For the journalizing this, see Ditto Rule.				
22d.				
Captain Samuel Cope, writes me, from the Coast of Ireland, that he has made Sale of our Adventure, the neat Proceeds of which amounts to 352 <i>l.</i> 4 <i>s.</i> Irish, which, at 10 <i>l.</i> per Cent. in Favour of England, makes Sterling		320	38	
For which he has sent me a Bill at Sight, on James Smith.				
In Cases of this Nature, where the Goods are trusted to the Care of a Supercargo, and disposed of by him, there is no Occasion to debit Bills receivable to any Thing else, but to the Adventure itself in Co. and then to debit each of your Partners his Accompt in Co. to his Accompt proper for his respective Share of this Bill.				
Ditto.				
Paid Jacob Sterfoot, George Scott's Bill	—	49	7	1
25th.				
Received Advice from John Stone, my Factor at Jamaica, that he has made Sale of my 20 Barrels of Tongues, which he had in his Hands, the neat Proceeds				

London, September 25th, 1759.

ceeds of which amount to 58*l.* 5*s.* 2*d.* Jamaica Currency, which, at 40*l.* per Cent. in Favour of England, makes Sterling

£. s. d.  
41 12 3

In such like Cafes as this, as you have debited Goods in the Hands of *John Stone*, for these Goods, so now, upon his Advice that he has sold them, you must debit *John Stone*, my Accompt Current, to Goods in the Hands of Ditto, to discharge it.

October 2d.

There is due to me, from *Thomas Crabb*, half a Year's Rent, for *Hobbs Farm*

20 0 0

For journalizing this and the next Example, see Notes in *May* the 8th last past.

Ditto.

There is due from me, to *Samuel Smedley* of *Uttoxeter*, half a Year's Rent for my Dwelling-House

25 0 0

Ditto.

Received of *James Smith*, Capt. *Cope's* Bill

320 3 8

3d.

Paid my Book-keeper his 3 Quarter's Salary, and Bill of Disbursements to the 1st Instant, amounting to, as per Book of Particulars

70 14 6

For Variety-sake, let this be charged to Profit and Loss. See Note in *January* 17th last past.

4th.

Paid House-Expences since the 12th of *March* last, to the 1st of this Instant Month, as per Book of Particulars

60 17 6

Charge Profit and Loss too with this, for the Sake of Brevity. See Note in *March* 12th last past.

6th.

Given *Joseph Cutter*, my Bill on *Joseph James*, Banker, payable at Sight, for

88 0 0

10th.

Received of *James Gordon*, my Bill on *John Stone*

259 10 0

11th.

Received of *John London*, *Jacob Jones's* Bill

219 13 9

15th.

I have drawn on *John Stone*, my Factor at *Jamaica*, Favour *Joseph Sutt*, for 58*l.* 5*s.* 2*d.* Jamaica Currency, for which the said *Sutt* pays me Sterling

42 7 9

In this and such like Cafes, you may either debit Cash to Sundries for this Sum, viz. to *John Stone*, my Accompt Current for what he owed you, and to Profit and Loss for your Gain, or else debit Cash to *John Stone*,

London, October 15th, 1759.  
my Accompt Current for the Whole, and the contrary Method must have been used, had you lost by Exchange.

21st.

*Lewis Boyd* and Co. at *Bourdeaux*, write me, that they have disposed of our Adventure, the neat Proceeds of which, amount to 3937 *Liv. 10 Sols Tournois*, which, at 23 *L. 6 Sols, per Pound Sterling*, makes *Sterling* —

For journalizing the last Example, see Note in *September* the 8th.

Ditto.

*John Jenks* designing to break up Partnership; *James Trusty* and Self, at his Request, have purchased his Share of Trade in this Voyage, which amounts to 1312 *L. 10 Sols, Tournois*, which, at 23 *Liv. 6 Sols. per Pound Sterling*, makes *Sterling* —  
For which I have ordered him to draw.

In such like Cases as this, where a Partner withdraws himself from the Co. and sells his Share to his other Partners, you have nothing to do but to debit the Partner, who parts with his Share, his Accompt in Co. to his Accompt proper for his Share owing, or to Cash, if you pay him ready Money; and in Regard, your other Partner (*James Trusty*) takes too  $\frac{1}{2}$  of the said Share (or had he taken the Whole) you therefore must debit his Accompt proper to his Accompt in Co. for his  $\frac{1}{2}$  of the said Share (or for the Whole, if he had taken it) whereby to discharge yourself thereof; but had your other Partner (*James Trusty*) taken the whole Share, and paid the selling Partner (*John Jenks*) himself, then you must have debited the selling Partner (*John Jenks*) his Accompt in Co. to the buying Partner (*James Trusty*) his Accompt in Co. for the Whole.

Ditto.

Ditto *Jenks*, at the same Time, sells his Share of the Ship the *Sea-Horse*, unto *Joseph Cutter*, for 83 *l. 6s. 8d. Sterling*, being the Sum it cost him, and at the same Instant, agrees to throw him in his Share of what Freight may chance at this Juncture, to be in the Hands of *Jacob Jones*, our Factor at *Dunkirk*, upon which *Joseph Cutter* pays him down —

In Cases of this Nature, where a Partner who withdraws himself from the Co. sells his Share in the said Co. to any indifferent Person, and the said indifferent Person does then pay him for his Share, you have nothing

£. s. d.

168 19 10

56 6 7 $\frac{1}{2}$

83 6 8

London, October 21st, 1759.

L. s. d.

thing to do, but to debit the Partner who sells his Share, his Accompt in Co. to the aforesaid indifferent Person for his said Share sold him; but if the said indifferent Person does not then pay the said Partner for his Share, but leaves it for you to do it, you then after having done as above directed, must debit the said indifferent Person to the selling Partner's Accompt proper, for his said Share owing, to be by you discharged, and if the Partner who sells his Share, has not already paid for it, his Accompt proper will now be ballanced, but if he has paid down his Share already, then the said selling Partner will be Cr for the same, and when I pay him, I make his Accompt proper Dr to the Accompt that pays him.

Ditto.

Lewis Boyd and Co. at Bourdeaux, further advise me, that they have shipped off 7 Hogsheads of Wine, which, together with all Charges, and their Commission, amount to 3937 L. 10 Sols. Tournois, and have consigned the same to Jacob Jones of Dunkirk, to sell for the joint Accompt of James Trusty and Self, which, at 23 L. 6 Sols, per Pound Sterling, makes Sterling —

168 19 10

For journalizing this, see Rule in September the 8th last past.

27th.

Jacob Jones, of Dunkirk, writes me, that on the 21st of this Instant Month, he had received 3000 Livres Tournois, for Freight of Ship the Sea-Horse, which then was for the Use of John Jenks, James Trusty, and Self, but now of Joseph Cutter, James Trusty, and Self, which, at 23 L. 6 Sols, per Pound Sterling, makes Sterling —

128 15 1

In such like Cases as this, you having debited Jacob Jones, of Dunkirk, our Accompt Current, to Ship the Sea-Horse, in Co. &c. (see Note in the 15th of March) or for Variety-sake, to some other proper Accompt; as for Instance, to Voyage to Bourdeaux, in Co. with Trusty and Jenks, (but now Joseph Cutter) and then having debited the said Voyage, &c. to Joseph Cutter, for his Third bought of Jenks, seeing you keep no Accompt in Co. for him; you must next debit James Trusty's Accompt in Co. to his Accompt proper for his Third of the Freight, according to Rule in June 19th.

28th.

Ditto Jones, of Dunkirk, further advises me, that he has advanced 500 Livres Tournois, for Freight of the 7 Hog-

London, October 28th, 1759.

Hogheads of Wine now on board the *Sea-Horse*, on her Voyage from *Bordeaux* to *Dunkirk*, for the sole Use of *James Trusty* and Self, *Joseph Cutter* having nothing to do with any further Freight for his Share in the Ship by Agreement, which said Livres, at 23 L. 6 Sols, per Pound Sterling, makes Sterling

L. s. d.

21 9 2

As this Freight is paid on the Accompt of *Trusty* and yourself, out of the Freight belonging to *Jenks* and Co. but now of *Cutter* and Co. you therefore debit the Adventure from *Bordeaux* to *Dunkirk*, in Co. with *Trusty* to *Jacob Jones* of *Dunkirk*, our Accompt Current (in Co. with *Jenks*, &c.) for the same, and then you debit *Trusty*'s Accompt proper to his Accompt in Co. for his Share of this Freight, whereby his Accompt proper will shew a Balance due to him of 750 Livres, with their Value in Sterling, which, together with the Value of 1000 Livres that *Joseph Cutter* has Credit for, and 750 Livres your own Share, all which amount to 2500 Livres, being equal to *William Parce*'s Bill, which you have in your Custody.

Ditto.

Ditto *Jones*, of *Dunkirk*, has remitted me a Bill on *William Parce*, dated the 20th Instant, and due the 5th of November next, for 2500 Livres *Tournois*, which, at 23 Liv. 6 Sols, per Pound Sterling, makes Sterling

107 5 11

Which I have accepted.

30th.

Received Advice from *Jacob Jones*, our Factor at *Dunkirk*, that the *Sea-Horse*, lately on her Voyage from *Bordeaux* to *Dunkirk*, is unfortunately blown up, together with her Cargo.

The said Ship wherein *Joseph Cutter*, *James Trusty*, and Self, had each  $\frac{1}{3}$  Coft

250 0 0

And the Cargo, wherein *James Trusty* and Self had each  $\frac{1}{2}$  Coft

190 9 0

Here, as you have received Advice of the Loss of the Ship, as well as the Cargo therein, you must first debit Sundries to Ship the *Sea-Horse*, in Co. &c. viz. *Joseph Cutter*, for his  $\frac{1}{3}$ , *James Trusty*'s Accompt in Co. for his  $\frac{1}{3}$ , and Profit and Loss for your  $\frac{1}{3}$ . Secondly, and whereas the Adventure from *Bordeaux* belongs to *James Trusty* and yourself; you therefore must debit *James Trusty*'s Accompt in Co. to the said Adventure from *Bordeaux* for his  $\frac{1}{2}$ , and Profit and Loss for your  $\frac{1}{2}$ , and credit Ship the *Sea-Horse* in Co. and Adventure from *Bordeaux* in Co. each for its respective Sum.

London, October 31<sup>st</sup>, 1759.Sold 51 Anchors of Brandy, at 2<sup>l</sup>. per Anchor, for which I have received

£.	s.	d.
102	0	0

Ditto.

Received Advice from *Jonas Truetrust*, of *Lisbon*, that he has disposed of our Adventure in the *Eagle*, the neat Proceeds of which, amount to 705 Milrees, which, at 5s. 8d. per Milree, makes *Sterling*

199	15	0
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Here you having received Advice of the Sale of your Adventure, in Co. with *Truetrust*, you may debit *Truetrust* our Accompt Current to the Adventure in Co. for the neat Proceeds, and then debit *Truetrust* his Accompt in Co. to his Accompt proper for his  $\frac{1}{2}$ ; or, which is shorter, you may debit Sundries to the Adventure in Co. viz. *Truetrust* his Accompt in Co. for his  $\frac{1}{2}$ , and *Truetrust* my Accompt Current for your  $\frac{1}{2}$ , and credit the Adventure in Co. by both.

Nov. 1<sup>st</sup>.Ditto *Truetrust* further advises me, that he has been obliged to abate *James Dastres*, a Bankrupt, 100 Milrees, in the Goods he had formerly sold him, which, at 5s. 8d. per Milree, makes *Sterling*

28	6	8
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Here you may either debit *Truetrust* his Accompt proper, to *Truetrust* our Accompt Current for his  $\frac{1}{2}$  of this Abatement, and Profit and Loss for your  $\frac{1}{2}$ ; or, shorter thus, debit Profit and Loss to *Truetrust*, my Accompt Current for your  $\frac{1}{2}$  of this Loss, taking no Notice of his  $\frac{1}{2}$ ; otherwise, you may make Use of the general Rule in *June* 19<sup>th</sup>, for *Truetrust*'s Share.

3<sup>d</sup>.Received of *Jonathan James*, in full

200	0	0
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Ditto of *Richard Fairfax*, in full

226	10	0
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Ditto.

*John Jenks* has drawn on me a Bill, payable to *Daniel Nickson*, at 4 Days Sight, which I have accepted for

56	6	7 $\frac{1}{2}$
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5<sup>th</sup>.Received of *William Parce*, *Jacob Jones*'s Bill

107	5	11
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7<sup>th</sup>.

Given *Daniel Nickson* my Bill on *Joseph James*, payable on Sight, in full of what I owe him

56	6	7 $\frac{1}{2}$
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8<sup>th</sup>.

*Van Scultien*, of *Amsterdam*, has drawn on me a Bill, payable to *Job Keenberg*, dated the 20<sup>th</sup> of *October*, and due the 23<sup>d</sup> Instant, for 3846 G. 3 St. 2 P. Bank-money Exchange, at 35s. 8d. *Flemish*, per Pound *Sterling*, makes *Sterling*, nearly

359	9	2
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Which I have accepted.

N. B.

London, November 8th, 1759.

N. B. That 6 Guilders, Bank-money, make one Pound *Flemish*; therefore by dividing 3846 G. 3 St. 2 P. Bank-money; by 6, you will have 641l. os. 6d.  $\frac{1}{4}$  *Flemish* Money, which, at 35s. 8d. *per* Pound Sterling, makes *Sterling* as above, 359l. 9s. 2d. nearly.

Ditto.

Again, allowing *Agio*, at 4 *per Cent.* 3846 G. 3 St. 1 P. Bank-money, makes near 4000 Guilders Current-money, being equal to what I owe him.

9th.

Given *Job Keenberg* my Bill on *Joseph James*, payable the 23d Instant, which is in full of what I owe *Van Scultien*

359 92

10th.

Given *Joseph Cutter* my Bill on *Joseph James*, payable at Sight, which is in full of what I owe him —

42 18  $\frac{1}{2}$

12th.

Given *Samuel Grundy* my Bill on *Joseph James*, payable at Sight, which is in full of what I owe him —

178 100

The



## The JOURNAL, B. £. s. d.

Laud Deo, in London, May 9th, 1759.

Sundries Drs to Stock, 6308l. 15s. 10d.

	l.	s.	d.
1. Joseph James, Banker, due on Demand	2000	0	0
1. Hobbs Farm, for its Value	1333	6	8
3. Cash, for what I have on Hand	396	19	3
1. Plate and Jewels, for a Tankard, and a Dozen of } Knives	10	2	6
2. Debts receivable			
For Stephen Clough's, due on Demand	60	7	6
For David Trusly's, due August 26th	300	0	0
For John Trusly's, due on Demand	18	10	0
For John Blois's, due on Demand	130	5	6
For James Grant's, due July 13th	39	0	0
For Joseph Toft's, due on Demand	70	13	6
For John Goose's, due on Demand	39	10	0
For James Wells's, due June 3d	172	10	0
For James Meanwell's, due June 4th	71	5	0
For the Custom-House's, due June 2d	12	10	0
For James Snibson's, due on Demand	100	0	0
For Thomas Crabb's, due on Demand	10	0	0
1. South Sea Stock, for 500l. Value	628	2	6
4. Bills receivable			
For James Noon's, payable at Sight	40	0	0
For Joseph Moor's, payable on June 4th	100	0	0
1. Ship Jane, for my $\frac{1}{3}$ Share, which cost	100	0	0
1. Lottery Tickets, for 2 at 39l. 10s. each	79	0	0
2. Adventure to Jamaica, per the Flying-Fish, for so } much depending	566	2	6
1. Goods in the Hands of John Stone	30	10	11
Stock Dr to Sundries, 950l. 10s. 11d.	6308	15	10
2. To Debts payable	l.	s.	d.
For Samuel Smedley's, due on Demand	1	15	0
For Stephen Webster's, due on Demand	195	0	0
For James Thornby's, due July 14th	45	10	0
For John Grimes's, due June 26th	45	0	0
For Hans Van Dealen's, due June 4th	12	18	5
To Peter Smith, on my Bond, due February 22d	500	0	0
5. To Bills payable			
4. For Captain Bold's, payable at Sight	100	0	0
For John Gregory's, due May 10th	50	7	6
	950	10	11

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London, May 22d, 1759.		£.	s.	d.
4.	Profit and Loss Dr to Peter Smith, 2l. 10s.			
5.	For 2 Months Interest, due on my Bond			
5.	Peter Smith, Dr, to Debts receivable, 429l. 6s. 6d.			
		l.	s.	d.
	For Stephen Clough's, assigned to him	60	7	6
	For John Trusty's Ditto	18	10	0
	For John Blois's Ditto	130	5	6
	For Joseph Tost's Ditto	70	13	6
	For John Goose's Ditto	39	10	0
	For James Snibson's Ditto	100	0	0
	For Thomas Crabb's Ditto	10	0	0
		429	66	
	— 23d. —			
5.	Peter Smith, Dr to Joseph James, 73l. 3s. 6d.			
1.	For my Bill at Sight on the latter, payable to the former			
		73	36	
	— 24th. —			
	Sundries Drs to Joseph James, 345l. 7s. 6d.			
		l.	s.	d.
4.	Bills payable, for Captain Bold's Bill at Sight	100	0	0
	Ditto for John Gregory's Bill at Ditto	50	7	6
2.	Debts payable, for Stephen Webster's, payable on Demand	195	0	0
1.		345	76	
	— 25th. —			
2.	Debts payable, Dr to Bills receivable, 4cl. os. od.			
4.	Given John Grimes, James Neen's Bill, payable at Sight, in Part of what I owe him			
		40	00	
	— 26th. —			
	Sundries Drs to Bills receivable, 100l. os. od.			
		l.	s.	d.
2.	Debts payable, for James Thornby's, due July 14th	45	10	0
2.	Ditto for Hans Van Dealen's, due June 4th	12	18	5
3.	Cash, received the Rest in full	41	11	7
4.		100	00	
	— 28th. —			
3.	Cash Dr to Debts receivable, 256l. 5s. od.			
		l.	s.	d.
	Received James Wells's, due June 3d	172	10	0
	James Meanwell's, due June 4th	71	5	0
	The Custom-House's, due June 2d	12	10	0
		256	50	
	— 30th. —			
3.	Cash Dr to Ship Jane, 120l.			
1.	Received for my $\frac{1}{3}$ Part of said Ship			
		120	00	

London, June 1st, 1759.

		£.	s.	d.
5.	Brandy Dr to Sundries, 725l. 10s.			
			l.	s. d.
1.	To South-Sea Stock, for 500l. at 130l. per Cent. —	650	0	0
1.	To Lottery Tickets, for 2 at 37l. 15s. each —	75	10	0
		725	10	0
For which I have received 241 $\frac{5}{8}$ Anchors of Brandy of the same Value.				
3d.				
Sundries Drs to Debts receivable, 39l.				
			l.	s. d.
4.	Profit and Loss, abated <i>James Grant</i> , on his Debt, due } July 13th —————	0	10	0
2.	Cash, received the Rest in full —————	38	10	0
		39	0	0
5th.				
5.	Ship the <i>Sea-Horse</i> , Dr to <i>Joseph James</i> , 250l.			
1.	For the Value of Ditto, which he has paid —————	250	0	0
7th.				
5.	My Accompt in Co. with <i>John Jenks</i> , Dr to Cash, 275l.			
3.	Paid him for my $\frac{1}{2}$ Share of 20 Pipes Sherry, at 27l. 10s. per Pipe	275	0	0
9th.				
Sundries Drs to my Accompt in Co. with <i>John Jenks</i> , 300l.				
			l.	s. d.
4.	Bills receivable, for his Bill on <i>John Noble</i> , payable } at Sight, for —————	100	0	0
5.	Duroys, for 20 Pieces, at 10l. per Piece —————	200	0	0
5.		300	0	0
11th.				
5.	My Accompt in Co. with <i>James Nabb</i> , Dr to my Accompt proper			
0.	with Ditto, 180l. For my $\frac{1}{2}$ Share of 10 Hogsheads of Tobacco, at 36l. per Hogshead, payable in 4 Days, which he has to sell for our joint Accompt	180	0	0
12th.				
Sundries Drs to <i>Samuel Grundy</i> , 178l. 10s.				
			l.	s. d.
5.	My Accompt in Co. with <i>John Jenks</i> , for my $\frac{1}{2}$ Share			
	of 17 Pieces of <i>Yorkshire</i> Broads, bought of Ditto } <i>Grundy</i> , at 10l. 10s. per Piece, payable in 5 Months	89	5	0
6.	My Accompt proper with Ditto for his $\frac{1}{2}$ Share of Ditto	89	5	0
		178	10	0
12th.				
3.	Cash Dr to Duroys, 90l.			
5.	Received for 10 Pieces, at 9l. per Piece —————	90	0	0
13th.				
3.	Cash Dr to my Accompt proper with <i>John Jenks</i> , 89l. 5s.			
6.	Received of him his $\frac{1}{2}$ Share of our <i>Yorkshire</i> Broads, in his Hands	89	5	0
15th.				
5.	Brandy Dr to my Accompt in Co. with <i>John Jenks</i> , 102l.			
5.	Received 51 Anchors, at 2l. per Anchor, in full of my half Share of the <i>Yorkshire</i> Broads in his Hands, by him sold —————	102	0	0

London, June 16th, 1759.		£.	s.	d.
6. 3.	My Accompt proper with <i>James Nobb</i> , Dr to Cash, 18ol. Paid him for my $\frac{1}{2}$ Share of 10 Hogheads of our Tobacco in his Hands, at 36l. per Hoghead, and due this Day	180	0	0
18th.				
6. 5.	Ship the <i>Sea-Horse</i> , in Co. with <i>John Jenks</i> , Dr to Ship the <i>Sea-Horse</i> , 25ol. Admitted <i>John Jenks</i> a Partner in the said Ship	250	0	0
3. 6.	Cash Dr to <i>John Jenks</i> , his Accompt in Co. 125l. Received of him, his $\frac{1}{2}$ Share of the said Ship	125	0	0
19th.				
7. 1.	Adventure by <i>Scotland</i> to <i>Dunkirk</i> , in Co. with <i>John Jenks</i> . Dr to <i>Joseph James</i> , 200l. For my Draft on him, payable at Sight	200	0	0
6. 6.	<i>John Jenks</i> , his Accompt proper Dr to his Accompt in Co. 100l. For his $\frac{1}{2}$ Share of this Bill	100	0	0
20th.				
Broad Cloth in Co. with <i>Benjamin Adams</i> and <i>Samuel Cole</i> . Dr to Sundries, 300l.				
7. 3.	To Cash, for my $\frac{1}{2}$ Share of 40 Pieces of <i>Yorkshire</i> Broads, at 7l. 10s. per Piece	100	0	0
7.	To <i>Benjamin Adams</i> , his Accompt in Co. for his $\frac{1}{2}$ Share of Ditto	100	0	0
8.	To <i>Samuel Cole</i> , his Accompt in Co. for his $\frac{1}{2}$ Share of Ditto	100	0	0
		300	0	0
Ditto.				
3. 4.	Cash Dr to Bills receivable, 100l. Received of <i>John Noble</i> , <i>John Jenks</i> 's Bill	100	0	0
21st.				
Wheat in Co. with <i>Adams</i> and <i>Cole</i> , Dr to Sundries, 650l.				
2. 3.	To Cash, for my $\frac{1}{3}$ Share of the Money advanced	120	0	0
7.	To <i>Benjamin Adams</i> , his Accompt in Co. for Ditto	120	0	0
8.	To <i>Samuel Cole</i> , his Accompt in Co. for Ditto	120	0	0
9.	To <i>Andrew Daken</i> , for the Rest, due on Demand	290	0	0
		650	0	0
8. 7.	<i>Benjamin Adams</i> , his Accompt proper, Dr to his Accompt in Co. 96l. 13s. 4d. For his $\frac{1}{3}$ Share of this Debt	96	13	4
8. 8.	<i>Samuel Cole</i> Ditto	96	13	4

*-London, June 23d, 1759.*

		London, June 23 <sup>d</sup> , 1759.		£.	s.	d.
0.	Andrew Daken, Dr to Sundries, 290l.					
				l.	s.	d.
3.	To Cash, paid by me			112	0	0
8.	To Samuel Cole, his Accompt proper, paid by him			178	0	0
	25 <sup>th</sup> .					
9.	John Eaton, Dr to Wheat, in Co. with Adams and Cole, 225l.					
9.	For 150 Quarters, sold him, at 30s. per Quarter, to be paid on Demand					
				225	0	0
7.	Benjamin Adams, his Accompt in Co. Dr to his Accompt proper,					
8.	75l.			75	0	0
	For his $\frac{1}{3}$ Share of Wheat					
8.	Samuel Cole Ditto			75	0	0
	27 <sup>th</sup> .					
3.	Cash Dr to Wheat, in Co. with Adams and Cole, 73l. 15s.					
9.	Received for 50 Quarters, at 29s. 6d. per Quarter					
				73	15	0
7.	Benjamin Adams, his Accompt in Co. Dr to his Accompt proper,					
8.	24l. 11s. 8d.			24	11	8
	For his $\frac{1}{3}$ Share of Wheat					
8.	Samuel Cole Ditto			24	11	8
	29 <sup>th</sup> .					
8.	Samuel Cole, his Accompt proper, Dr to Wheat, in Co. with Adams					
9.	and Cole, 221l. 5s.					
	For 150 Quarters, sold him, at 29s. 6d. per Quarter, to be paid on Demand					
				221	5	0
7.	Benjamin Adams, his Accompt in Co. Dr to his Accompt proper,					
8.	73l. 15s.			73	15	0
	For his $\frac{1}{3}$ Share of Wheat					
8.	Samuel Cole Ditto			73	15	0
	30 <sup>th</sup> .					
9.	Wheat proper Dr to Wheat, in Co. with Adams and Cole, 217l. 10s.					
9.	For 150 Quarters taken to myself, at 29s. per Quarter					
				217	10	0
7.	Benjamin Adams, his Accompt in Co. Dr to his Accompt proper,					
8.	72l. 10s.			72	10	0
	For his $\frac{1}{3}$ Share of Wheat					
8.	Samuel Cole Ditto			72	10	0
	July 2 <sup>d</sup> .					
9.	Wheat in Co. with Adams and Cole, Dr to Cash, 7l. 2s. 6d.					
3.	For several Charges paid on Accompt of Ditto					
				7	2	6
8.	Benjamin Adams, his Accompt proper, Dr to his Accompt in Co.					
7.	2l. 7s. 6d.					
	For his $\frac{1}{3}$ Share of these Charges					
8.	Samuel Cole Ditto			2	7	6
				2	7	6

Lon-

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London, July 4th, 1759.			£.	s.	d.
3.	Cash Dr to John Eaton, 200l.				
5.	Received of him, in Part of Accompt	— — —	200	0	0
6th.					
	Sundries Drs to John Eaton, 25l.				
				l.	s. d.
8.	Benjamin Adams, his Accompt proper, received by him	— — —		6	5 0
	of Ditto Eaton	— — —			
9.	Wheat in Co. with Adams and Cole, abated Ditto Eaton	— — —	18	15	0
			25	0	0
3.	Benjamin Adams, his Accompt proper, Dr to his Accompt in Co.				
7.	6l. 5s. od.				
	For his $\frac{1}{3}$ Share of this Abatement	— — —	6	5	0
8.	Samuel Cole Ditto	— — —	6	5	0
9th.					
	Sundries Drs to Benjamin Adams, his Accompt proper, 96l. 13s. 4d.				
				l.	s. d.
3.	Cash received by me	— — —	15	6	8
8.	Samuel Cole, his Accompt proper, received by him	— — —	81	6	8
			96	13	4
11th.					
	Sundries Drs to Cash, 246l. 18s. 4d.				
				l.	s. d.
8.	Benjamin Adams, his Accompt proper, paid him	— — —	230	19	2
8.	Samuel Cole, his Accompt proper, paid him	— — —	15	19	2
			246	18	4
13th.					
	Sherry, in Co. with Adams and Cole, Dr to Sundries, 339l.				
				l.	s. d.
2.	To Cash, paid in Part of 12 Pipes, at 28l. 5s. per Pipe	— — —	132	2	6
9.	To Robert Mettam, the Rest due at 1 Month	— — —	206	17	6
			339	0	0
8.	Benjamin Adams, his Accompt proper, Dr to his Accompt in Co.				
7.	113l. os. od.				
	For his $\frac{1}{3}$ Share of Sherry	— — —	113	0	0
8.	Samuel Cole Ditto	— — —	113	0	0
16th.					
	Sundries Drs to Sherry, in Co. with Adams and Cole, 120l.				
				l.	s. d.
3.	Cash, received in Part of 4 Pipes, at 30l. per Pipe	— — —	60	0	0
4.	Bills receivable, for a Bill of Joseph Johns on Joseph	— — —	60	0	0
9.	Noble, due 5 Days hence for the Rest	— — —			
			120	0	0
7.	Benjamin Adams, his Accompt in Co. Dr to his Accompt proper,				
8.	40l.				
	For his $\frac{1}{3}$ Share of Sherry	— — —	40	0	0
8.	Samuel Cole Ditto	— — —	40	0	0
17th.					
3.	Cash, Dr to Wheat proper, 315l.				
9.	Received for 150 Quarters, at 2l. 2s. per Quarter	— — —	315	0	0
Lon.					

London, July 18th, 1759.			£.	s.	d.
Sundries Drs to Sherry, in Co. with <i>Adams and Cole</i> , 118 <i>l</i> .					
		<i>l. s. d.</i>			
10.	<i>Lisbon Wine</i> , in Co. with <i>Adams and Cole</i> , for 2 Hog- heads, received in Exchange, for Part of 4 Pipes, at } 51 0 0 25 <i>l</i> . 10 <i>s</i> . per Hoghead				
3.	Cash, received the Difference of the Barter	67 0 0	118	0	0
7.	<i>Benjamin Adams</i> , his Account in Co. Dr to his Account proper, 22 <i>l</i> . 6 <i>s</i> . 8 <i>d</i> .				
	For his $\frac{1}{3}$ Share of the Difference of the Barter		22	6	8
8.	<i>Samuel Cole</i> Ditto		22	6	8
21 <i>l</i> .					
Sundries Drs to Sherry, in Co. 113 <i>l</i> .					
	<i>l. s. d.</i>				
7.	<i>Benjamin Adams</i> , his Account in Co. for his $\frac{1}{3}$ of 4 } 37 13 4 Pipes, at 28 <i>l</i> . 5 <i>s</i> . per Pipe, withdrawn				
8.	<i>Samuel Cole</i> , his Account in Co. for Ditto	37 13 4			
10.	Sherry, proper for my $\frac{1}{3}$ of 4 Pipes, taken to myself, } 37 13 4 at 28 <i>l</i> . 5 <i>s</i> . per Pipe		113	0	0
23 <i>d</i> .					
<i>Joseph Johns</i> , Dr to Sundries, 60 <i>l</i> . 4 <i>s</i> . 6 <i>d</i> .					
	<i>l. s. d.</i>				
10.	To Bills receivable, for his Bill on <i>Joseph Noble</i> , returned 60 0 0				
3.	To Cash, for Charges of Protesting it	0 4 6	60	4	6
8.	<i>Benjamin Adams</i> , his Account proper, Dr to his Account in Co. 1 <i>s</i> . 6 <i>d</i> .				
	For his $\frac{1}{3}$ Share of these Charges		0	1	6
8.	<i>Samuel Cole</i> Ditto		0	1	6
25 <i>th</i> .					
9.	<i>Robert Mettam</i> , Dr to Sundries, 206 <i>l</i> . 17 <i>s</i> . 6 <i>d</i> .				
	<i>l. s. d.</i>				
9.	To Sherry, in Co. with <i>Adams and Cole</i> , abated me — 0 19 6				
3.	To Cash, paid him in full of the Rest	205 18 9	206	17	6
7.	<i>Benjamin Adams</i> , his Account in Co. Dr to his Account proper, 6 <i>s</i> . 6 <i>d</i> .				
	For his Share of this Abatement		0	6	6
8.	<i>Samuel Cole</i> Ditto		0	6	6
27 <i>th</i> .					
10.	Hops, Dr to <i>Lisbon Wine</i> , in Co. with <i>Adams and Cole</i> , 51 <i>l</i> .				
10.	For 1 Bag, received in Exchange for 2 Hogheads <i>Lisbon Wine</i> , at 25 <i>l</i> . 10 <i>s</i> . in Co. with <i>Adams and Cole</i> , which I have taken to myself		51	0	0
7.	<i>Benjamin Adams</i> , his Account in Co. Dr to his Account proper, 17 <i>l</i> .				
	For his $\frac{1}{3}$ Share of <i>Lisbon Wine</i>		17	0	0
8.	<i>Samuel Cole</i> Ditto		17	0	0
Lon.					

London, July 30th, 1759.		£.	s.	d.
10.	6. Ship the Sea-Horse, in Co. with Jenks and Trusty, Dr to Ship the Sea-Horse, in Co. with Jenks, 250l.			
	Admitted James Trusty a Partner, for $\frac{1}{3}$ Share of said Ship, which cost	250	00	
10.	7. Adventure by Scotland to Dunkirk, in Co. with Jenks and Trusty, Dr to Ditto, in Co. with Jenks, 200l.			
	Admitted James Trusty a Partner, for $\frac{1}{3}$ Share of this Adventure, Value as cost	200	00	
	Sundries Drs to James Trusty's Account, in Co. 150l.			
			l.	s. d.
6.	John Jenks, his Account, in Co. for the Money he received for his Share	75	00	
3.	Cash, for the Money I received for my Share	75	00	
		150	00	
	Ditto.			
3.	Cash Dr to Joseph Johns, 60l. 4s. 6d.			
10.	Received of him in full	60	46	
2.	Benjamin Adams, his Account in Co. Dr to his Account proper, 1s. 6d.			
8.	For his $\frac{1}{3}$ Share of the Charges of Proteſting only			0 16
8.	Samuel Cole Ditto			0 16
	August 2d.			
10.	7. Adventure by Scotland to Dunkirk, in Co. with Jenks and Trusty, Dr to James Trusty, his Account proper, 30l.			
	For Captain Careful's Bill, drawn on Ditto Trusty, Favour William Smith, amounting to	30	00	
6.	John Jenks, his Account proper, Dr to his Account in Co. 10l.			
6.	For his $\frac{1}{3}$ Share of this Bill	10	00	
7.	James Trusty Ditto	10	00	
	4th.			
4.	James Trusty, his Account proper, Dr to Bills payable, 30l.			
4.	For his Bill on me, payable to James Champion, dated this Day, and due September the 7th	30	00	
	6th.			
10.	Adventure to Lisbon, in Co. with Truſtuff, conſigned to Ditto, Dr to Sundries, 149l. 18s. 5d.			
			l.	s. d.
10.	To Joseph Cutter, for 60 Dozen of Stockings, payable in 2 Months	88	00	
3.	To Cash, for 12 Dozen of Hats, and Charges	58	12	6
4.	To Profit and Loſs, for my Commission on 146l. 12s. 6d. at $2\frac{1}{4}$ per Cent.	3	5	11
10.		149	18	5
11.	Jonas Truſtuff, his Account proper, Dr to his Account in Co. 74l. 19s. 2d. $\frac{1}{2}$ .			
	For his $\frac{1}{2}$ Share of this Adventure	74	19	$2\frac{1}{2}$
	Lon-			



London, August 8th, 1759.

		£.	s.	d.
11. 2.	John Stone, of Jamaica, my Accompt Current, Dr to Adventure to Jamaica, per the Flying-Fish, 900l. 2s. 6d. Jamaica Currency, which, at 40l. per Cent. in Favour of England, makes Sterling, 642l. 18s. 11d.			
	For the neat Proceeds of the Adventure, in his Hands	642	18	11
	Ditto.			
11. 11.	Adventure from Jamaica, per the Flying-Fish, Dr to John Stone, my Accompt Current, 277l. 15s. 6d. Jamaica Currency, which, at 40l. per Cent. in Favour of England, makes Sterling, 198l. 8s. 2d.			
	For his Remittance of Part of the neat Proceeds in his Hands, as per his Invoice	198	8	2
	9th.			
3. 11.	Cash, Dr to John Stone, my Accompt Current, 200l. 17s. 6d. Jamaica Currency, which, at 40l. per Cent. in Favour of England, makes Sterling, 143l. 9s. 8d.			
	For his Bill at Sight on James Champion, which I have received	143	9	8
	10th.			
4. 11.	Bills receivable, Dr to John Stone, my Accompt Current, 363l. 6s. Jamaica Currency, which, at 40l. per Cent. in Favour of England, makes Sterling, 259l. 10s.			
	For my Bill on John Stone, Favour George Gordon, payable to Jessop Thomat, at 2 Usance	259	10	0
	14th.			
8 1. 11.	Irish Linen, Dr to George Scott of Cork, my Accompt Current, 100l. Irish, which, at 10l. per Cent. in Favour of England, makes Sterling, 90l. 18s. 2d.			
	Received from on board the Fly, 20 Pieces, which he has sent me, agreeable to former Orders, Value as per his Invoice	90	18	2
	17th.			
12. 11.	George Scott, of Cork, my Accompt Current, Dr to John Stone, of Jamaica, my Accompt Current, 58l. 3s. 6d. Jamaica Currency, which, at 14l. Jamaica Currency, for 11l. Irish Currency, makes Irish Currency, 45l. 14s. 2d. and this last, at 10l. per Cent. in Favour of England, makes Sterling, 41l. 11s. 1d.			
	For my Bill on the latter, Favour of the former	41	11	1
	20th.			
2. 4.	George Scott, of Cork, my Accompt Current, Dr to Bills payable, 54l. 5s. 10d. Irish Currency, which, at 10l. per Cent. in Favour of England, makes Sterling, 49l. 7s. 1d.			
	For his Bill drawn on me, payable at Usance, to Jacob Sterfoot, of London	49	7	1

London, August 23d, 1759.		£.	s.	d.
$\frac{2}{11}$	Adventure to Jamaica, per the Flying-Fish, Dr to John Stone, my Accompt Current, 40l. 17s. 6d. Jamaica Currency, which, at 1cl. per Cent. in Favour of England, makes Sterling, 37l. 3s. 2d. For an Abatement made by him to Joseph Snitt, an insolvent Debtor	37	32	
27th.				
$\frac{1}{3}$	Adventure from Jamaica, per the Flying-Fish, Dr to Cash, 100l. 2s. 6d.	100	26	
	Paid Freight, Custom, and other Charges.			
29th.				
$\frac{12}{11}$	Joseph Bradley, Dr to Adventure from Jamaica, per the Flying-Fish, 132l. 6s.	132	60	
	For 20 Barrels of Indigo, sold him, containing 882lb. at 3s. per lb. payable on Demand			
30th.				
$\frac{11}{15}$	Sugar, Dr to Adventure from Jamaica, per the Flying-Fish, 126l. For 140 C. at 18s. brought into my Warehouse	126	00	
31st.				
	Sundries Drs to Joseph Bradley, 132l. 6s.			
		l. s. d.		
11.	Adventure from Jamaica, per the Flying-Fish, for what I have abated him	2	6	0
$\frac{3}{12}$	Cash, received in full of the Rest	130	0	0
		132	60	
September 1st.				
12.	Linen, in Co. with Van Scultien, Dr to Sundries, 799l. 9s. 8d.			
		l. s. d.		
12.	To Van Scultien's Accompt, in Co. for his $\frac{1}{2}$ Share of 80 Pieces, which cost with him 4000 Guilders, which, at 11 G. 3 St. 10 P. per Pound Sterling, makes Sterling	357	14	10
12.	To Van Scultien, my Accompt Current, for my $\frac{1}{2}$ Share of Ditto, which cost, with him, 4000 Guilders, which, at Ditto Price, makes Sterling	357	14	10
3.	To Cash, for Charges paid by me	84	0	0
		799	93	
$\frac{12}{12}$	Van Scultien, his Accompt proper, Dr to his Accompt in Co. 42l. For his $\frac{1}{2}$ Share of these Charges	42	00	
3d.				
	Sundries Drs to Linen, in Co. with Van Scultien, 400l.			
		l. s. d.		
3.	Cash, received in Part of 40 Pieces sold Jonathan James, at 1cl. per Piece	100	17	6
4.	Bills receivable, for a Bill on Jacob Noble, due at 7 Days	99	2	6
$\frac{12}{12}$	Jonathan Jones, for the Rest due at 2 Months	200	0	0
		400	00	
$\frac{12}{12}$	Van Scultien's Accompt in Co. Dr to his Accompt proper, 200l. For his $\frac{1}{2}$ Share of this Sale	200	00	

		London, September 3d, 1759.			£.	s.	d.
		Sundries Drs to Linen, in Co. with Van Scultien, 453l.					
			l.	s.	d.		
3.		Cash, received in Part of 40 Pieces, fold Richard Fairfax, at 11l. 6s. 6d. per Piece	226	10	0		
12.		Richard Fairfax, for the Rest due at 2 Months	226	10	0		
						453	00
12.		Van Scultien's Accompt in Co. Dr to his Accompt proper, 226l. 10s.	226	10	0		
12.		For his $\frac{1}{2}$ Share of this Sale				226	100
		Ditto.					
12.		Lipen in Co. with Van Scultien, Dr to Profit and Loss, 21l. 6s. 6d.				21	66
4.		For my Commission and Brokerage on 853l. at 2 $\frac{1}{2}$ per Cent.					
12.		Van Scultien's Accompt proper, Dr to his Accompt in Co. 10l. 13s. 3d.				10	133
12.		For his $\frac{1}{2}$ Share hereof					
		4th.					
4.		Bills payable, Dr to Cash, 30l.				30	00
3.		Paid James Champion, James Trusty's Bill					
		Ditto.					
12.		Adventure by Ireland to Barbadoes, in Co. with Adams and Cole, Dr to Sundries, 242l. 2s. 6d.					
			l.	s.	d.		
10.		To Hops, for 1 Bag put in by me, Value	60	10	6		
8.		To Benjamin Adams, his Accompt proper, for 4 Hogheads of Sugar put in by him	65	0	0		
8.		To Samuel Cole, his Accompt proper, for 5 Hogheads of Tobacco put in by him	59	7	6		
3.		To Cash, for Charges paid by me	56	4	6		
						242	26
2.		Benjamin Adams, his Accompt proper, Dr to his Accompt in Co. 80l. 14s. 2d.				80	142
8.		For his $\frac{1}{2}$ Share of this Part of the Adventure				80	142
8.		Samuel Cole Ditto					
12.		Ditto Adventure by Ireland to Barbadoes, in Co. with Adams and Cole, Dr to Broad-Cloth, in Co. with Ditto, 300l.					
7.		For 40 Pieces of Yorkshire Breads, at 7l. 10s. per Piece, which I have shipped on board the same Ship, bound from Ireland to Barbadoes				300	00
		7th.					
3.		Cash, Dr to Sundries, 36l. 0s. 10d.					
			l.	s.	d.		
8.		To Benjamin Adams, his Accompt proper, received of him	14	14	2		
8.		To Samuel Cole, his Accompt proper, received of him	21	6	8		
						36	10

London, September 8th, 1759.

		£.	s.	d.
$\frac{1}{10}$	Jacob Jones, of Dunkirk, our Accompt Current, Dr to Adventure by Scotland to Dunkirk, in Co. with Jenks and Trusly, 14875 Livres Tournois, which, at 23 Liv. per Pound Sterling, makes Sterling, 646l. 14s. 9d			
	For the neat Proceeds of Ditto Adventure in his Hands	646	14	9
10th.				
$\frac{3}{4}$	Cash, Dr to Bills receivable, 99l. 2s. 6d.			
	Received of Jacob Noble, Jonathan James's Bill	99	2	6
14th.				
$\frac{1}{13}$	Adventure from Dunkirk to Bourdeaux, in Co. with Jenks and Trusly, Dr to Jacob Jones of Dunkirk, our Accompt Current, 2756 Liv. 5 Sols, Tournois, which, at 23 Liv. 6 Sols, per Pound Sterling, makes Sterling, 118l. 15s. 10d.			
	Received Advice, that Ditto Jones has shipped off 700 Raziers of Coals, and consigned the same to Lewis Boyd and Co. at Bourdeaux, in Part of the neat Proceeds in his Hands	118	5	10
15th.				
$\frac{1}{13}$	Cash, Dr to Jacob Jones of Dunkirk, our Accompt Current, 7000 Livres Tournois, which, at 23 L. 6 S. per Pound Sterling, makes Sterling, 300l. 8s. 7d.			
	For my Draft on him, Favour John Moss, which Draft Ditto Moss has paid me	300	8	7
$\frac{6}{8}$	John Jenks, his Accompt in Co. Dr to his Accompt proper, 100l. 2s. 10d. $\frac{1}{3}$ .			
	For his $\frac{1}{3}$ Share of this Money	100	2	10
$\frac{7}{7}$	James Trusly Ditto	100	2	10
18th.				
$\frac{4}{13}$	Bills receivable, Dr to Jacob Jones of Dunkirk, our Accompt Current, 5118 Liv. 15 S. Tournois, which, at 23 L. 6 S. per Pound Sterling, makes Sterling, 219l. 13s. 9d.			
	For his Bill on John London, dated the 8th Instant, and due the 11th of October	219	13	9
$\frac{6}{6}$	John Jenks, his Accompt in Co. Dr to his Accompt proper, 73l. 4s. 7d.			
	For his $\frac{1}{3}$ Share of this Bill	73	4	7
$\frac{7}{7}$	James Trusly Ditto	73	4	7
22d.				
$\frac{4}{2}$	Bills receivable, Dr to Adventure by Ireland to Barbadoes, in Co. with Adams and Cole, 320l. 3s. 8d.			
	For Captain Cape's Bill on James Smith, payable at Sight, in Part of Ditto	320	3	8
$\frac{7}{8}$	Benjamin Adams, his Accompt in Co. Dr to his Accompt proper, 106l. 14s. 6d. $\frac{2}{3}$ .			
	For his $\frac{1}{3}$ Share of this Bill	106	14	6
$\frac{8}{3}$	Samuel Cole Ditto	106	14	6

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London, September 22d, 1759.		£.	s.	d.
$\frac{4}{3}$	Bills payable, Dr to Cash, 49l. 7s. 1d.			
	Paid Jacob Sterfoot, George Scott's Bill	49	7	1
25th.				
$\frac{11}{1}$	John Stone, at Jamaica, my Accompt Current, Dr to Goods in his Hands, 58l. 5s. 2d. Jamaica Currency, which, at 40l. per Cent. in Favour of England, makes Sterling, 41l. 12s. 3d.			
	For the neat Proceeds of 20 Barrels of Tongues, which he has sold for my Accompt	41	12	3
October 2d.				
$\frac{13}{1}$	Thomas Crabb, Dr to Hobbs Farm, 20l.			
	For $\frac{1}{2}$ Year's Rent, due to me Yesterday	20	0	0
Ditto.				
$\frac{4}{2}$	Profit and Loss, Dr to Debts payable, 25l.			
	For $\frac{1}{2}$ Year's Rent, due by me this Day, to Samuel Smedley	25	0	0
Ditto.				
$\frac{3}{4}$	Cash, Dr to Bills receivable, 320l. 3s. 8d.			
	Received of James Smith, Captain Cope's Bill	320	3	8
3d.				
$\frac{4}{3}$	Profit and Loss, Dr to Cash, 70l. 14s. 6d.			
	Paid my Book-keeper his 3 Quarter's Salary, and Bill of Disbursements, to the 1st Instant	70	14	6
4th.				
$\frac{4}{3}$	Profit and Loss, Dr to Cash, 60l. 17s. 6d.			
	Paid House Expences, since March 12th, to the 1st Instant	60	17	6
6th.				
$\frac{10}{1}$	Joseph Cutter, Dr to Joseph James, 88l.			
	For my Bill on the latter, Favour of the former	88	0	0
10th.				
$\frac{3}{4}$	Cash, Dr to Bills receivable, 259l. 10s.			
	Received of James Gordon, my Bill on John Stone	259	10	0
11th.				
$\frac{3}{4}$	Cash, Dr to Bills receivable, 219l. 13s. 9d.			
	Received of John London, Jacob Jones's Bill	219	13	9
15th.				
$\frac{3}{11}$	Cash, Dr to John Stone, of Jamaica, my Accompt Current, 58l. 5s. 2d. Jamaica Currency, for which I get Sterling, 42l. 7s. 9d.			
	For my Bill on him, Favour Joseph Sutt, who pays for 58l. 5s. 2d. Jamaica Currency, Sterling	42	7	9
Lon-				

London, October 21st, 1759.		£.	s.	d.
$\frac{1}{2}$	$\frac{1}{2}$ Lewis Boyd and Co. at Bourdeaux, our Account Current, Dr to Adventure to Bourdeaux, in Co. with Jenks and Trusty, 3937 Liv. 10 S. Tournois, which, at 23s. 6d. per Pound Sterling, makes Sterling, 168l. 19s. 10d.			
	For the neat Proceeds of the Adventure, in their Hands	168	19	10
Ditto.				
$\frac{6}{6}$	John Jenks, his Account in Co. Dr to his Account proper, 56l. 6s. 7d. $\frac{1}{2}$ .			
	For his $\frac{1}{2}$ Share of the said Adventure to Bourdeaux, which he has sold James Trusty and Self	56	6	$7\frac{1}{2}$
$\frac{7}{7}$	James Trusty, his Account proper, Dr to his Account in Co. 28l. 3s. 3d. $\frac{5}{6}$ .			
	For his $\frac{1}{2}$ Share of this Purchase	28	3	$3\frac{5}{6}$
Ditto.				
$\frac{6}{6}$	John Jenks, his Account in Co. Dr to Joseph Cutter, 83l. 6s. 8d.			
	For his $\frac{1}{2}$ Share of Ship the Sea-Horse, sold him at prime Cost	83	6	8
Ditto.				
$\frac{1}{2}$	$\frac{1}{2}$ Adventure from Bourdeaux to Dunkirk, in Co. with Trusty, Dr to Lewis Boyd and Co. at Bourdeaux, our Account Current, 3937 L. 10 S. Tournois, which, at 23 L. 6 S. per Pound Sterling, makes Sterling, 168l. 19s. 10d.			
	Received Advice, that the said Co. have shipped off 7 Hogsheads of Wine, and consigned the same to Jacob Jones of Dunkirk, to sell for the Account of Trusty and Self	168	19	10
27th.				
$\frac{1}{2}$	$\frac{1}{2}$ Jacob Jones, of Dunkirk, our Account Current, Dr to Voyage to Bourdeaux, in Co. with Trusty and Cutter, 3000 Livres Tournois, which, at 23 L. 6 S. per Pound Sterling, makes Sterling, 128l. 15s. 1d.			
	For the Freight which he has received for Ship the Sea-Horse, late in Co. with Jenks and Trusty, but now in Co. with Cutter and Trusty	128	15	1
$\frac{1}{2}$	$\frac{1}{2}$ Voyage to Bourdeaux, in Co. with Cutter and Trusty, Dr to Joseph Cutter, 42l. 18s. 4d. $\frac{1}{2}$ .			
	For his $\frac{1}{2}$ Share of this Freight	42	18	$4\frac{1}{2}$
$\frac{7}{7}$	James Trusty's Account in Co. Dr to his Account proper, 42l. 18s. 4d. $\frac{1}{2}$ .			
	For his $\frac{1}{2}$ Share of Ditto	42	18	$4\frac{1}{2}$

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*-London, October 28th, 1759.*

		London, October 28th, 1759.		£.	s.	d.
13.	Adventure from Bourdeaux to Dunkirk, in Co. with Trusty, Dr to Jacob Jones, of Dunkirk, our Accompt Current, 500 Livres Tournois, which, at 23s. 6d. per Pound Sterling, makes Sterling,					
	21l. 9s. 2d.					
	Received Advice, from Ditto Jones, that he has advanced for Freight on the 7 Hogheads of Wine now on board the Sea-Horse, bound from Bourdeaux to Dunkirk, in Co. with Trusty, out of the Freight in his Hands, in Co. with Cutter and Trusty				21	9 2
7.	James Trusty's Accompt proper, Dr to his Accompt in Co. 10l. 14s. 7d.					
	For his 1/2 Share of this Freight				10	14 7
	Ditto					
4.	Bills receivable, Dr to Jacob Jones of Dunkirk, our Accompt Current, 2500 Livres Tournois, which, at 23 L. 6 S. per Pound Sterling, makes Sterling, 107l. 5s. 11d.					
	For his Bill on William Parce, dated the 20th Instant, and due November 5th				107	5 11
	30th					
	Sundries Drs to Ship the Sea-Horse; in Co. with Jenks and Trusty, 250l.					
10.	Joseph Cutter, for his 1/3 Share of said Ship now lost	83	6	8		
7.	James Trusty's Accompt in Co. for his 1/3 Share of Ditto, now lost	83	6	8		
4.	Profit and Loss, for my 1/3 Share of Ditto, now lost	83	6	8		
					250	0 0
	Sundries Drs to Adventure, from Bourdeaux to Dunkirk, in Co. with Trusty, 190l. 9s.					
7.	James Trusty, his Accompt in Co. for his 1/2 Share of the Cargo, now lost	95	4	6		
4.	Profit and Loss, for my 1/2 Share of Ditto, now lost	95	4	6		
					190	9 0
	31st.					
3.	Cash, Dr to Brandy, 102l.					
	Received for 51 Anchors, at 2l. per Anchor				102	0 0
	Ditto.					
	Sundries, Drs to Adventure to Lisbon, in Co. with Truett, consigned to Ditto, 705 Milrees, which, at 5s. 3d. per Milree, makes Sterling, 199l. 15s.					
11.	Jonas Truett, his Accompt in Co. for his 1/2 Share of neat Proceeds in his Hands	99	17	6		
10.	Jonas Truett, my Accompt Current, for my 1/2 Share of Ditto	99	17	6		
					199	15 0

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London, November 1st, 1759.		£.	s.	d.	
$\frac{4}{11}$	Profit and Loss, Dr to <i>Truetrust</i> , my Accompt Current, 50 Milrees, which, at 5s. 8d. per Milree, makes <i>Sterling</i> , 14l. 3s. 4d. For my $\frac{1}{2}$ Share of the Abatement, made <i>James Dastres</i> a Bankrupt on Accompt of <i>Truetrust</i> and Self	14	3	4	
—3d.—					
3.	Cash, Dr to Sundries, 426l. 10s.				
			l.	s.	d.
12.	To <i>Jonathan James</i> , received of him in full	200	0	0	
12.	To <i>Richard Fairfax</i> , received of him in full	226	10	0	
—Ditto.—		426	10	0	
$\frac{6}{4}$	<i>John Jenks</i> , his Accompt proper, Dr to Bills payable, 56l. 6s. 7d. $\frac{1}{2}$ . For his Bill on me, payable to <i>Daniel Nickson</i> , at 4 Days Sight	56	6	$\frac{1}{2}$	
—5th.—					
$\frac{3}{4}$	Cash, Dr to Bills receivable, 107l. 5s. 11d. Received of <i>William Parce</i> , <i>Jacob Jones's</i> Bill	107	5	11	
—7th.—					
$\frac{4}{1}$	Bills payable, Dr to <i>Joseph James</i> , 56l. 6s. 7d. $\frac{1}{2}$ . For my Bill on <i>Joseph James</i> , Favour of <i>Daniel Nickson</i>	56	6	$\frac{1}{2}$	
—8th.—					
$\frac{12}{4}$	<i>Van Scultien</i> , of <i>Amsterdam</i> , my Accompt Current, Dr to Bills payable, 3846 G. 3 St. 2 P. Bank-money, (or 4000 G. Current Money) which, at 35s. 8d. <i>Flemish</i> , per Pound <i>Sterling</i> , makes <i>Sterling</i> , 359l. 9s. 2d. For his Bill on me to <i>Job Keenberg</i> , dated the 20th of <i>October</i> , and due the 23d Instant	359	9	2	
—9th.—					
$\frac{4}{1}$	Bills payable, Dr to <i>Joseph James</i> , 359l. 9s. 2d. For my Bill on <i>Joseph James</i> , Favour <i>Job Keenberg</i>	359	9	2	
—10th.—					
$\frac{10}{1}$	<i>Joseph Cutter</i> , Dr to <i>Joseph James</i> , 42l. 18s. 4d. $\frac{1}{3}$ . For my Bill on the latter, Favour of the former	42	18	$\frac{1}{3}$	
—12th.—					
$\frac{6}{1}$	<i>Samuel Grundy</i> , Dr to <i>Joseph James</i> , 178l. 10s. For my Bill on the latter, Favour of the former	178	10	0	

L E D.

L E D.



LEDGER,

B.

T

A.		D.	
	Fol.		Fol.
Adventure to <i>Jamaica</i> —	2	Debts receivable —	2
Adventure by <i>Scotland</i> to <i>Dunkirk</i> , in Co. with <i>John Jenks</i> }	7	Debts payable —	2
<i>Adams, Benjamin</i> , his Accompt in Co. —	7	<i>Duroys</i> —	5
<i>Adams, Benjamin</i> , his Accompt proper —	8	<i>Daken, Andrew</i> —	9
Adventure by <i>Scotland</i> to <i>Dunkirk</i> , in Co. with <i>Jenks</i> and <i>Trusly</i> —	10	E.	
Adventure to <i>Lisbon</i> , in Co. with <i>Truetrust</i> —	10	<i>Eaton, John</i> —	9
Adventure from <i>Jamaica</i> —	11	F.	
Adventure by <i>Ireland</i> to <i>Barbadoes</i> , in Co. with <i>Adams</i> and <i>Cole</i> —	12	<i>Fairfax, Richard</i> —	12
Adventure from <i>Dunkirk</i> to <i>Bourdeaux</i> , in Co. with <i>Jenks</i> and <i>Trusly</i> —	13	G.	
Adventure from <i>Bourdeaux</i> to <i>Dunkirk</i> , in Co. with <i>James Trusly</i> —	13	Goods in the Hands of <i>John Stone</i> —	1
		<i>Grundy, Samuel</i> —	6
B.		H.	
	Fol.	<i>Hobbs Farm</i> —	1
Bills receivable —	4	<i>Hops</i> —	10
Bills payable —	4	I.	
Brandy —	5	<i>James, Joseph</i> , Banker —	1
Broad-Cloth, in Co. with <i>Adams</i> and <i>Cole</i> —	7	<i>Jenks, John</i> , my Accompt in Co. —	5
<i>Bradley, Joseph</i> —	12	<i>Jenks, John</i> , my Accompt proper —	6
<i>Boyd, Lewis</i> , our Accompt Current —	13	<i>Jenks, John</i> , his Accompt in Co. —	6
Balance —	14	<i>Jenks, John</i> , his Accompt proper —	6
C.		<i>Johns, Joseph</i> —	10
	Fol.	<i>Irish Linen</i> —	11
Cash —	3	<i>James, Jonathan</i> —	12
<i>Cole, Samuel</i> , his Accompt in Co. —	8	<i>Jones, Jacob</i> , our Accompt Current —	13
<i>Cole, Samuel</i> , his Accompt proper —	8	K.	
<i>Cutter, Joseph</i> —	10		
<i>Crabb, Thomas</i> —	13		

L.

			Sherry, in Co. with <i>Adams</i>	9
		<i>Fol.</i>	and <i>Cole</i>	10
Lottery Tickets	—	1	Sherry proper	10
<i>Lisbon</i> Wine, in Co. with <i>A-</i>	}	10	Ship the <i>Sea-Horse</i> , in Co.	10
<i>dams</i> and <i>Cole</i>			with <i>Jenks</i> and <i>Trusty</i>	
Linen, in Co. with <i>Van Scul-</i>	}	12	<i>Stone, John</i> , my Accompt Cur-	11
<i>tien</i>			rent	
			Sugar	11

M.

			<i>Scott, George</i> , my Accompt	12
		<i>Fol.</i>	Current	12
<i>Mettam, Robert</i>	—	9		

N.

				<i>Fol.</i>
		<i>Fol.</i>	<i>Trusty, James</i> , his Accompt in Co.	7
<i>Nobb, James</i> , my Accompt in Co.	5		<i>Trusty, James</i> , his Accompt proper	7
<i>Nobb, James</i> , my Accompt proper	6		<i>Truetrust, Jonas</i> , his Accompt	10
			proper	

O.

			<i>Truetrust, Jonas</i> , his Accompt	11
			in Co.	

P.

			<i>Truetrust, Jonas</i> , my Accompt	11
		<i>Fol.</i>	Current	

Plate and Jewels	—	1
Profit and Loss	—	4

Q.

			<i>Van Scultien</i> , my Accompt	12
			Current	

R.

			<i>Van Scultien</i> , his Accompt in Co.	12
			<i>Van Scultien</i> , his Accompt pro-	12
			per	

S.

		<i>Fol.</i>	Voyage from <i>Bordeaux</i> , in Co.	14
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Stock	—	1
South-Sea Stock	—	1
Ship <i>Jane</i>	—	1
<i>Smith, Peter</i>	—	5
Ship the <i>Sea-Horse</i>	—	5
Ship the <i>Sea-Horse</i> , in Co.	}	6
with <i>John Jenks</i>		

W.

				<i>Fol.</i>
			Wheat, in Co. with <i>Adams</i>	9
			and <i>Cole</i>	
			Wheat, proper	9

# 140 (1) L E D G E R, B.

1759		1. Stock	Dr	£.	s.	d.
May	9	To Sundries, as per Journal		950	10	11
Nov.	13	To Balance for the neat of my Estate		5518	15	11½
				6469	6	10½
1759		2. Hobbs Farm	Dr			
May	9	To Stock, valued at		1333	6	8
Nov.	13	To Profit and Loss, gained hereby		20	0	0
				1353	6	8
1759		3. Plate and Jewels	Dr			
May	9	To Stock, valued at		10	2	6
1759		4. South-Sea Stock	Dr			
May	9	To Stock for	Stock	628	2	6
Nov.	13	To Profit and Loss, gained hereby	500	21	17	6
				650	0	0
1759		5. Ship Jane	Dr			
May	9	To Stock for ½ Part, which cost		100	0	0
Nov.	13	To Profit and Loss, gained hereby		20	0	0
				120	0	0
1759		6. Lottery Tickets	Dr			
May	9	To Stock, at 39l. 10s. for	Tick.	79	0	0
			2			
1759		7. Goods in the Hands of John Stone,	Dr			
May	9	To Stock, valued at		30	10	11
Nov.	13	To Profit and Loss, gained hereby		11	1	4
				41	12	3
1759		8. Joseph James, Banker, Cheapside	Dr			
May	9	To Stock in his Hands		2000	0	0

Let the Learner here observe, that those Ac-  
compts in this Ledger, that have not a similar  
one in the former Ledger, are explained with the  
like Notes as the former, in Order to remove all  
Difficulty.

		<i>Per Contra</i>		Cr	£.	s.	d.
1759							
May	9	1	By Sundries, as per Journal		6308	15	10
Nov.	13		By Profit and Loss, gained since May the 9th	4	160	11	0 <sup>1</sup> / <sub>8</sub>
					6469	6	10 <sup>1</sup> / <sub>8</sub>
		<i>Per Contra</i>		Cr			
1759							
Oct.	2	13	By Thomas Crabb, for $\frac{1}{2}$ Year's Rent now due	13	20	0	0
Nov.	13		By Balance, remaining	14	1353	6	8
					1353	6	8
		<i>Per Contra</i>		Cr			
Nov.	13		By Balance, remaining	14	10	2	6
		<i>Per Contra</i>		Cr			
1759							
June	1	3	By Brandy, at 130l. per Cent. for	Stock 500	5	650	0 0
		<i>Per Contra</i>		Cr			
1759							
May	30	2	By Cash, received for my $\frac{1}{5}$ Part	3	120	0	0
		<i>Per Contra</i>		Cr			
1759							
June	1	3	By Brandy, at 37l. 15s. for	Tick. 2	5	75	10 0
Nov.	13		By Profit and Loss, lost hereby	4	3	10	0
					79	0	0
		<i>Per Contra</i>		Cr			
1759							
Sept.	25	13	By John Stone, of Jamaica, my Account Current, Sterling	11	41	12	3
				See the Note on this Account, in the former Ledger.			
		<i>Per Contra</i>		Cr			
1759							
May	23	2	By Peter Smith, for my Bill to him at Sight	5	73	3	6
	24	2	By Bills payable, for one to Captain Bold, at Sight	4	100	0	0
			By Ditto, for one to John Gregory, due the 10th Inst.	4	50	7	6
			By Debts payable, for Stephen Webster's		195	0	0
June	5	3	By Ship the Sea-Horse, for which he has paid	5	210	0	0
	19	4	By Adventure by Scotland to Dunkirk, in Co. with Jenks	7	200	0	0
Oct.	6	13	By Joseph Cutter, for my Bill to him at Sight	10	88	0	0
Nov.	7	16	By Bills payable, for one to Daniel Nickson, at Sight	4	56	6	7 <sup>1</sup> / <sub>2</sub>
	9	16	By Ditto, for one to Job Keenberg, due 23d November	4	355	9	2
	10	16	By Joseph Cutter, for my Bill to him at Sight	10	42	18	1 <sup>1</sup> / <sub>2</sub>
	12	16	By Samuel Grundy, for my Bill to him at Sight	6	178	10	0
Nov.	13		By Balance due to me	14	406	4	0 <sup>1</sup> / <sub>2</sub>
					2005	0	0

		9. Debts receivable		Dr	£.	s.	d.
1759							
May	9	1	To Stock, for one on Stephen Clough, on Demand —	1	6c	7	6
			To Ditto, for Ditto on David Trusty, due 26th August	1	30c	0	0
			To Ditto, for Ditto on John Trusty, on Demand —	1	18	10	0
			To Ditto, for Ditto on John Blois, on Demand —	1	13c	5	6
			To Ditto, for Ditto on James Grant, due July 13th —	1	39	0	0
			To Ditto, for Ditto on Joseph Toft, on Demand —	1	7c	13	6
			To Ditto, for Ditto on John Goose, on Demand —	1	39	10	0
			To Ditto, for Ditto on James Wells, due June 3d —	1	172	10	0
			To Ditto, for Ditto on James Mearwell, due June 4th	1	71	5	0
			To Ditto, for Ditto on the Custom-House, June 2d —	1	12	10	0
			To Ditto, for Ditto on James Snibson, on Demand —	1	10c	0	0
			To Ditto, for Ditto on Thomas Crabb, on Demand —	1	10	0	0
					1024	11	6

*The Dr Side of this Account shews what Debts are due to you ; the Cr Side shews what Debts you have received.*

		10. Debts payable		Dr	£.	s.	d.
1759							
May	24	2	To Joseph James, Banker, for Stephen Webster's —	1	195	0	0
	25	2	To Bills receivable, for Part of John Grimes's —	4	40	0	0
	26	2	To Ditto, for James Thornby's — —	4	45	10	0
			To Ditto, for Hans Van Dealen's — —	4	12	18	5
Nov.	13		To Balance, due to John Grimes, on Demand —	14	5	0	0
			To Ditto, due to Samuel Smedley, on Demand —	14	26	15	0
					325	3	5

*In balancing this Account, let the Debts that remain unpaid, be carried to Balance.*

*As Bills payable is a general Account of what Bills are due by you, and the Time when ; so Debts payable, is a general Account of what Debts are due by you, and the Time when.*

		11. Adventure to Jamaica, per the Flying-Fish,		Dr	£.	s.	d.
1759							
May	9	1	To Stock, outstanding — — —	1	566	2	6
Aug.	23	10	To John Stone, my Account Current, abated by him, Sterling — — —	11	37	3	2
Nov.	13		To Profit and Loss, gained hereby — —	4	39	13	3
					642	18	11

		Per Contra	Cr	£.	s.	d.
1759						
May	22	2 By Peter Smith, for Stephen Clough's	— —	5	60	7 6
		By Ditto for John Trusty's	— —	5	18	10 0
		By Ditto for John Blois's	— —	5	130	5 6
		By Ditto for Joseph Toft's	— —	5	70	13 6
		By Ditto for John Geofe's	— —	5	39	10 0
		By Ditto for James Snibson's	— —	5	100	0 0
		By Ditto for Thomas Crabb's	— —	5	10	0 0
	28	2 By Cash for James Wells's	— —	3	172	10 0
		By Ditto for James Meanevell's	— —	3	71	5 0
		By Ditto for the Custom-House's	— —	3	12	10 0
June	3	3 By Cash } for James Grant's	— —	3	39	0 0
		3 By Profit and Loss }	— —	4		
Nov.	13	By Balance due to me, for David Trusty's	— —	14	300	0 0
					1024	11 6

*In the balancing this Account, let the Debts that remain unpaid, be carried to Balance.*

*As Bills receivable, is a general Account of what Bills are due to you, and the Time when; so Debts receivable, is a general Account of what Debts are due to you, and the Time when.*

		Per Contra	Cr			
1759						
May	9	1 By Stock, for one to Samuel Smedley, on Demand	—	1	15	0
		By Ditto, for one to James Thornby, due July 14th	—	1	45	10 0
		By Ditto, for one to Stephen Webster, on Demand	—	1	195	0 0
		By Ditto, for one to John Grimes, due 26th June	—	1	45	0 0
		By Ditto, for one to Hans Van Dealen, due 4th June	—	1	12	18 5
Oct.	2	13 By Profit and Loss, due to Samuel Smedley, $\frac{1}{2}$ Year's Rent	—	4	25	0 0
					325	3 5

*The Cr Side of this Account shews what Debts are due by you; the Dr Side shews what you have paid.*

		Per Contra	Cr			
1759						
Aug.	8	9 By John Stone, my Account Current, for neat Proceeds, Sterling	— — —	1	642	18 12
				<i>See the Note on the Adventure to Exeter, in the former Ledger.</i>		

		12. Cash	Dr	£.	s.	d.
May	9	To Stock on Hand	1	396	19	3
	26	To Bills receivable, received in Part of a Bill	4	41	11	7
	28	To Debts receivable, for James Wells's	2	172	10	0
		To Ditto, for James Meanwell's	2	71	5	0
		To Ditto, for the Custom-House's	2	12	10	0
	30	To Ship Jane, received for my $\frac{1}{2}$ Part	1	120	0	0
June	3	To Debts receivable, in Part of James Grant's	2	38	10	0
	12	To Duroys, received for 10 Pieces, at 9l. per Piece	5	90	c	0
	13	To my Accompt proper with John Jenks, received of him	6	89	5	0
	18	To John Jenks, his Accompt in Co. received his $\frac{1}{2}$ Share	6	125	0	0
	27	To Wheat, in Co. with Adams and Cole, received for 50 Quarters	9	73	15	0
July	4	To John Eaton, received of him in Part	9	200	0	0
	9	To Benjamin Adams, Accompt proper, received of him—	8	15	6	8
	16	To Sherry, in Co. with Adams and Cole, received in Part	9	60	c	0
	17	To Wheat proper, received for 150 Quarters, at 2l. 2s.	9	315	0	0
	18	To Sherry, in Co. with Adams and Cole, received in Part	9	67	0	0
	30	To James Trusty's Accompt in Co. received his $\frac{1}{2}$ Share	7	75	c	0
		To Joseph Johns, received of him in full	10	60	4	6
Aug.	9	To John Stone, my Accompt Current, received his Bill	11	145	9	8
June	20	(Omitted) To Bills receivable, received John Jenks's Bill on John Noble	4	100	c	0
Aug.	3	To Joseph Bradley, received of him in Part	12	130	0	0
Sept.	3	To Linen, in Co. with Van Scultien, received in Part	12	100	17	6
		To Ditto, received in Part	12	226	10	0
	7	To Benjamin Adams, his Accompt proper, received of him	8	14	14	2
	11	To Samuel Cole's Accompt proper, received of him	8	21	6	8
	10	To Bills receivable, received Jonathan James's Bill on John Noble	4	99	2	6
	15	To Jacob Jones of Dunkirk, our Accompt Current, received of him	13	300	8	7
Oct.	2	To Bills receivable, received Captain Cope's Bill on James Smith	4	320	3	8
	10	To Ditto, received John Stone's Bill on James Gordon	4	259	10	0
	1	To Ditto, received Jacob Jones's Bill on John London	4	219	13	9
	15	To John Stone, my Accompt Current, received for his Bill	11	42	7	9
	31	To Brandy, received for 51 Anchors, at 2l.	5	102	0	0
Nov.	3	To Jonathan James, received of him in full	12	200	0	0
	10	To Richard Fairfax, received of him in full	12	226	10	0
Nov.	5	To Bills receivable, received Jacob Jones's Bill on William Parco	4	107	5	11
				4637	17	2

By



		Per Contra	Cr	£.	s.	d.
1759						
June	7	3 By my Accompt, in Co. with <i>Jenks</i> , paid him my $\frac{1}{2}$ Share	5	275	00	
	16	4 By my Accompt proper, with <i>James Nobb</i> , paid him my $\frac{1}{2}$ Share	6	180	00	
	20	4 By Broad-Cloth, in Co. with <i>Adams</i> and <i>Cole</i> , paid my $\frac{1}{3}$ Share	7	100	00	
	21	4 By Wheat, in Co. with Ditto, paid my $\frac{1}{3}$ Share, in Part of 500 Quarters	9	120	00	
	23	5 By <i>Andrew Daken</i> , paid him in full, for 500 Quarters Wheat	9	112	00	
July	2	5 By Wheat, in Co. with <i>Adams</i> and <i>Cole</i> , paid Charges —	9	7	26	
	11	6 By <i>Benjamin Adams</i> , his Accompt proper, paid him in full	8	230	19	2
	6	6 By <i>Samuel Cole</i> 's Accompt proper, paid him in full —	8	15	19	2
	13	6 By Sherry, in Co. with <i>Adams</i> and <i>Cole</i> , paid in Part of 12 Pipes	9	132	26	
	23	7 By <i>Joseph Johns</i> , paid for Protesting his Bill on <i>Joseph Noble</i>	10	0	46	
	25	7 By <i>Robert Mettam</i> , paid him in Part —	9	205	18	0
Aug	6	8 By Adventure to <i>Lisbon</i> , in Co. with <i>Jonas Truetrust</i> , paid	10	58	12	6
	27	10 By Adventure from <i>Jamaica</i> , per the <i>Flying-Fish</i> , paid Charges	11	100	26	
Sept.	1	10 By Linen, in Co. with <i>Van Seultien</i> . paid Charges —	12	84	00	0
	4	11 By Adventure by <i>Ireland</i> to <i>Barbadoes</i> , in Co. with <i>Adams</i> and <i>Cole</i>	12	56	46	
	4	11 By Bills payable, paid <i>James Trusty</i> 's Bill to <i>James Champaign</i>	4	30	00	
	22	13 By Ditto, paid <i>George Scott</i> 's Bill to <i>Jacob Sterfoot</i> —	4	49	71	
Oct.	3	13 By Profit and Loss, paid Charges on Merchandize —	4	70	14	6
	4	13 By Ditto, paid House-Expences	4	60	17	6
Nov.	13	By Balance in my Hands	14	2748	12	9
				4637	17	2

		13. Profit and Loss		Dr	£.	s.	d.
1759							
May	22	2	To Peter Smith, for 2 Months Interest	—	5	2	10 0
June	3	3	To Debts receivable, aba.ed James Grant	—	2	0	10 0
Oct.	2	13	To Debts payable, due to Samuel Smedley, for Rent	—	2	25	0 0
	3	13	To Cash, paid Charges on Merchandize	—	3	70	14 6
	4	15	To Ditto, paid House-Expences	—	3	60	17 6
	30	15	To Ship the Sca-Horse, in Co. with Jenks and Trusty, my $\frac{1}{2}$ lost	—	10	83	6 8
		15	To Adventure from Bourdeaux to Dunkirk, in Co. with Trusty, my $\frac{1}{2}$ lost	—	13	95	4 6
Nov.	1	16	To Jonas Trusty, my Accompt Current, my $\frac{1}{2}$ lost	—	11	14	3 4
Nov.	13		To Lottery Tickets, lost thereby	—	1	3	10 0
			To Luroys, lost thereby	—	5	10	0 0
			To Jacob Jones, our Accompt Current, lost by Exchange	—	13	2	15 6 1
			To Adventure from Jamaica, lost thereby	—	11	42	10 3
			To Van Scultien, my Accompt Current, lost by Exchange	—	12	1	14 4
			To Stock, gained since May the 9th	—	1	160	11 0 8
					573	8	0 1
		14. Bills receivable		Dr			
1759							
May	9	1	To Stock, for one on James Noon, payable at Sight	—	1	40	0 0
			To Ditto, for one on Joseph Moor, due June 4th	—	1	100	0 0
June	9	3	To my Accompt, in Co. with John Jenks, for one on J. Noble, at Sight	—	5	100	0 0
July	16	6	To Sherry, in Co. for one at 5 Days Sight, on Joseph Noble	—	9	60	0 0
Aug.	10	9	To John Stone, my Accompt Current, for one at 2 Ufance, to James Gordon	—	11	259	10 0
Sept.	3	10	To Linen, in Co. for one on Jacob Noble, due at 10 Days	—	12	99	2 6
	18	12	To Jacob Jones, our Accompt Current, for one on John London, at Ufance	—	13	219	13 9
	22	12	To Adventure by Ireland to Barbadoes, in Co. for one on James Smith, at Sight	—	12	320	3 8
Oct.	28	15	To Jacob Jones, our Accompt Current, for one on William Parce, due November 5th	—	13	107	5 11
					1305	15	10
		15. Bills payable.		Dr			
1759							
May	24	2	To Joseph James, for Captain Bold's Bill at Sight	—	1	100	0 0
			To Ditto, for John Gregory's, due 10th Instant	—	1	50	7 6
Sept.	4	11	To Cash, paid James Champion, John Trusty's Bill	—	3	30	0 0
	22	15	To Ditto, paid Jacob Sterfoot, George Scott's Bill	—	3	49	7 1
Nov.	7	16	To Joseph James, for John Jenks, his Bill to Daniel Nickson	—	1	56	6 7 1
	9	16	To Ditto, for Van Scultien's Bill to Job Keenberg	—	1	359	9 2
					645	10	4 1

Per Contra

Cr

				£.	s.	d.
1759	Aug. 6	8	By Adventure to Lisbon, in Co. with Truetrust, for my Commission	10	3	15 11
Sept.	3	11	By Linen, in Co. with Van Scultien, for my Commission	12	21	6 6
Nov.	13		By Hobbs Farm, gained thereby	1	20	0 0
			By South-Sea Stock, gained thereby	1	21	17 6
			By Ship Jane, gained thereby	1	20	0 0
			By Goods in the Hands of John Stone, gained	1	11	1 4
			By Adventure to Jamaica, gained thereby	2	39	13 3
			By my Account, in Co. with John Jenks, gained	5	37	15 0
			By Adventure by Scotland to Dunkirk, gained	10	138	18 3
			By Adventure from Dunkirk to Bourdeaux, gained	13	16	18 0
			By Wheat, in Co. gained thereby, for my $\frac{1}{3}$ Share	9	20	10 10
			By Sherry, in Co. gained thereby, for my $\frac{1}{3}$ Share	9	4	6 6
			By Wheat proper, gained thereby	9	97	10 0
			By Hops, gained thereby	10	9	10 6
			By Voyage to Bourdeaux, in Co. gained thereby	14	42	18 4 $\frac{1}{2}$
			By Adventure to Lisbon, in Co. gained thereby	15	24	18 3 $\frac{1}{2}$
			By John Stone, my Account Current, gained by Exchange	11	0	15 6
			By Linen, in Co. with Van Scultien, gained	12	16	1 11
			By Adventure by Ireland to Barbadoes, in Co.	12	26	0 4 $\frac{2}{3}$
					573	8 0 $\frac{1}{2}$

Per Contra

Cr

1759	May 25	2	By Debts payable, for James Neen's Bill at Sight	2	40	0 0
	16	2	By Ditto	2	45	10 0
			By Ditto } for Joseph Moor's Bill, due June 4th	2	12	18 5
		2	By Cash	3	41	11 7
June	20	4	By Cash, for John Jenks, his Bill on John Noble	5	100	0 0
July	23	7	By Joseph Jenks, Joseph Noble refusing his Bill on him	10	60	0 0
Sept.	10	12	By Cash, for Jonathan James's Bill on Jacob Noble	5	99	2 6
Oct.	2	13	By Ditto, for Captain Cope's Bill on James Smith	3	320	3 8
	10	13	By Ditto, for my Bill on John Stone, to James Gordon	3	259	10 0
	11	13	By Ditto, for Jacob Jones's Bill on John London	3	219	13 9
Nov.	5	16	By Ditto, for Jacob Jones's Bill on William Parce	3	107	5 11
					1305	15 10

Per Contra

Cr

1759	May 9	1	By Stock, for one to Captain Bold, payable at Sight	1	100	0 0
			By Ditto, for one to John Gregory, due 10th Instant	1	50	17 6
Aug.	4	8	By James Trusty's Account proper, for one to James Champion, due Sept. 7th	7	30	0 0
	20	9	By George Scott, my Account Current, for one to Jacob Sterfoot, at Usance	12	49	17 1
Nov.	3	16	By John Jenks, his Account proper, for one to Daniel Nickson, at 4 Days Sight	6	56	6 7 $\frac{1}{3}$
	8	16	By Van Scultien, my Account Current, for one to Job Keenberg, due 23d Instant	12	359	19 2
					643	10 4 $\frac{1}{3}$

148 (5) L E D G E R, B.

1759	May	22	2	16. Peter Smith	Dr		£.	s.	d.
				To Debts receivable, for Stephen Clough's		2	60	7	6
				To Ditto for John Trusty's		2	18	10	0
				To Ditto for John Blois's		2	130	5	6
				To Ditto for Joseph Toft's		2	70	13	6
				To Ditto for John Goose's		2	39	10	0
				To Ditto for James Snibson's		2	100	0	0
				To Ditto for Thomas Crabb's		2	10	0	0
		23	2	To Joseph James, for my Bill on him at Sight		1	73	3	6
							502	10	0
				17. Brandy	Dr				
1759	June	1	3	To South-Sea Stock	Anc.	1	650	0	0
			3	To Lottery Tickets } at 3l. per Anchor	24 15	1	75	10	0
		15	3	To my Accompt, in Co. with John Jenks, at 2l.	5 1	5	102	0	0
							827	10	0
1759	June	5	3	18. Ship the Sea-Horse	Dr				
				To Joseph James, who paid for her		1	250	0	0
				19. My Accompt, in Co. with John Jenks	Dr				
1759	June	7	3	To Cash, paid him my Half		3	275	0	0
		12	3	To Samuel Grundy, due at 5 Months		6	89	5	0
Nov.		13		To Profit and Loss, gained hereby		4	37	15	0
				The Dr Side of this, and all other Accompts of the same Kind, shews what the Goods cost me, the Cr Side for what they have sold.			402	0	0
				20. Duroys	Dr				
1759	June	9	3	To my Accompt, in Co. with John Jenks, at 10l.	Ps				
				for	20	5	200	0	0
				This Accompt is the Reverse to Lottery Tickets in the former Ledger, since you have lost hereby, and is balanced in Part in a reverse Manner, by debiting Profit and Loss to it for the Loss, and crediting this Accompt by Profit and Loss, for the same Sum.					
				21. My Accompt, in Co. with James Nobb	Dr				
1759	June	11	3	To my Accompt proper with Ditto, due at 4 Days		6	180	0	0
				See my Accompt, in Co. with John Jenks,					

Per Contra

Cr

					£.	s.	d.
1759	May	9	1	By Stock on Bond, at 3l. per Cent.	1	500	00
		22	2	By Profit and Loss, for 2 Months Interest	4	2	100
						502	100

Per Contra

Cr

1759	Oct.	31	15	By Cash, at 2l. per Anchor, sold	3	102	00
						51	
Nov.		13		By Balance remaining, at 3l.	14	725	100
				For the balancing this Account, as you have neither gained nor lost, you need only to debit Balance to it for the Value of the Goods remaining, and credit this Account, by Balance for the same Sum.		827	100

Per Contra

Cr

1759	June	18	4	By Ship the Sea-Horse, in Co. with Jenks	6	250	00
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Per Contra

Cr

1759	June	9	3	By Bills receivable, for 1 at Sight, on John Noble	4	100	00
			3	By Duroys, 20 Pieces, at 10l. per Piece	5	200	00
		15	3	By Brandy, received 51 Anchors, at 2l. per Anchor	5	102	00
				This Account is balanced, by debiting it to Profit and Loss for the Gain, or Profit and Loss to this Account, in Case of Loss.		402	00

Per Contra

Cr

1759	June	12	3	By Cash, at 9l. per Piece, received for	10	3	90 00
						10	100 00
Nov.		13		By Balance remaining, at 10l.	10	14	100 00
				By Profit and Loss, left hereby	4	10	00
						20	200 00

Per Contra

Cr

Nov.		13		By Balance remaining	14	180	00
				Here, as none of the Goods are sold, you have nothing to do, but to debit Balance to this Account, for the Sum on the Dr Side, and credit this Account, by Balance, for the same Sum.			

				£.	s.	d.
		22. My Account proper with James Nobb		Dr		
1759	June 16	4	To Cash, paid him my half Share	3	180	0 0
		This Account is Dr for what I have paid the Co. for my Share, or for what any of the Co. owes me for his Share, or my Share.				
		23. My Account proper with John Jenks		Dr		
1759	June 12	3	To Samuel Grundy, due at 5 Months	6	89	5 0
		See the Note on the Account above.				
		24. Samuel Grundy		Dr		
1759	Nov. 12	16	To Joseph James, for my Bill on him, payable at Sight	1	178	10 0
		25. Ship the Sea-Horse, in Co. with Jenks		Dr		
1759	June 18	4	To Ship the Sea-Horse, admitted Ditto Jenks to $\frac{1}{2}$	5	250	0 0
		This Side of the Account shows what the Ship (or Goods) cost the Co.				
		26. John Jenks, his Account in Co.		Dr		
1759	July 30	8	To James Trusty's Account, in Co. for his $\frac{1}{3}$ Share sold him	7	75	0 0
Sept. 15	12		To his Account proper, for his $\frac{1}{3}$ of Jacob Jones's Bill on John Moss	6	100	2 10 $\frac{1}{3}$
	18	12	To Ditto, for his $\frac{1}{3}$ of Ditto's Bill on John London	6	73	4 7
Oct. 21	14		To Ditto, for his $\frac{1}{3}$ of the Adventure to Bourdeaux, sold the Co.	6	56	6 7 $\frac{1}{3}$
	14		To Joseph Cutter, sold him his Share of the Ship	10	83	6 8
Nov. 13			To Jacob Jones, our Account Current, for his $\frac{1}{3}$ , lost by Exchange	13	2	15 6 $\frac{1}{2}$
		This Side of the Account shows your Partner's Share of Goods disposed of, or Goods remaining unsold, together with his Share of the Loss if any.				
		27. John Jenks, his Account proper		Dr		
1759	June 19	4	To his Account, in Co. for his $\frac{1}{2}$ of the Adventure to Dunkirk	6	100	0 0
Aug. 2	8		To Ditto, for his $\frac{1}{3}$ of Charges	6	10	0 0
Nov. 3	16		To Bills payable, for his Bill on me to Daniel Nickson	4	56	6 7 $\frac{1}{3}$
	13		To Balance due to him	14	63	7 5 $\frac{1}{3}$
		This Side of the Account shows what your Partner owes you, either upon private Dealings, or upon Co. Account.				

		Per Contra	Cr	£.	s.	d.
1759	June 11	3 By my Accompt, in Co. with Ditto, due at 4 Days — <i>This Accompt is Cr for what I owe the Co. for my Share, or for what any of the Co. has paid me for his Share, or my Share, and is balanced as any other personal Accompt.</i>	5	180	0	0
		Per Contra	Cr			
1759	June 13	3 By Cash, received his $\frac{1}{2}$ Share	3	89	5	0
		Per Contra	Cr			
1759	June 12	3 By my Accompt proper with John Jenks, due at 5 Month.	6	89	5	0
		3 By my Accompt, in Co. with Ditto, due at 5 Months —	5	89	5	0
				178	10	0
		Per Contra	Cr			
1759	July 30	8 By Ship the Sea-Horse, in Co. with Jenks and Trusty — <i>This Side of the Accompt shews what Returns the Ship (or Goods) has made the Co.</i>	10	250	0	0
		Per Contra	Cr			
1759	June 18	4 By Cash, received his $\frac{1}{2}$ Share of the Ship	3	125	0	0
	19	4 By his Accompt proper, for his $\frac{1}{2}$ of the Adventure to Dunkirk	6	100	0	0
Aug.	2	8 By Ditto, for his $\frac{1}{3}$ of Charges	6	10	0	0
Nov.	13	By Adventure by Scotland to Dunkirk, in Co. for his $\frac{1}{3}$ , gained	10	138	18	3
		By Adventure from Dunkirk to Bourdeaux, in Co. for his $\frac{1}{3}$ , gained	13	16	18	0
				390	16	3
		<i>This Side of the Accompt shews your Partner's Inputs, together with his Share of all after Charges, and his Share of the Co's Gain at closing their Books.</i>				
		Per Contra	Cr			
1759	Sept. 15	12 By his Accompt, in Co. for his $\frac{1}{3}$ of Jacob Jones's Bill on John Mejs	6	100	2	0 $\frac{1}{2}$
	3	12 By Ditto, for his $\frac{1}{3}$ of Ditto's Bill on John London	6	73	4	7
Oct.	21	14 By Ditto, for his $\frac{1}{3}$ of the Adventure to Bourdeaux, in Co	6	50	1	7 $\frac{1}{2}$
		<i>This Side of the Accompt shews what you owe him, either upon private Dealings, or upon Co. Accompt, and is balanced as any other personal Accompt.</i>		220	10	0 $\frac{3}{4}$

				£.	s.	d.
1759	28. James Trusty's Account in Co. Dr					
Sept.	15	12	To his Account proper, for his $\frac{1}{2}$ of Jacob Jones's Bill on John Moss	7	100	2 10 $\frac{1}{2}$
	18	12	To Ditto, for his $\frac{1}{2}$ of Ditto's Bill on John London	7	73	4 7
Oct.	27	14	To his Account proper, for his $\frac{1}{2}$ of the Voyage from Bourdeaux	7	42	18 4 $\frac{1}{2}$
	30	15	To Ship the Sea-Horse, in Co. for his $\frac{1}{3}$ Share lost	10	83	6 8
		15	To Adventure from Bourdeaux to Dunkirk, for his $\frac{1}{2}$ lost	13	95	4 6
Nov.	13		To Jacob Jones, our Account Current, for his $\frac{1}{2}$ lost by Exchanging	13	2	15 6 $\frac{1}{2}$
			See John Jenks, his Account in Co.			
				397	12	6
<hr/>						
1759	29. James Trusty's Account proper Dr					
Aug.	2	8	To his Account in Co. for his $\frac{1}{3}$ of Charges	7	10	0 0
	4	8	To Bills payable, for his Bill on me to James Champion	4	30	0 0
Oct.	21	14	To his Account, in Co. for his $\frac{1}{2}$ of John Jenks's Share fold us	7	28	3 3 $\frac{1}{2}$
	28	15	To Ditto, for his $\frac{1}{2}$ of the Freight in the Adventure from Bourdeaux to Dunkirk	7	10	14 7
Nov.	13		To Balance due to him	14	167	7 11
				246	5	9 $\frac{1}{2}$
<hr/>						
1759	30. Adventure by Scotland to Dunkirk, in Co. with John Jenks Dr					
June	19	4	To Joseph James, drawn on him, for	1	200	0 0
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1759	31. Broad-Cloth, in Co. with Adams and Cole Dr					
June	20	4	To Cash, paid my $\frac{1}{3}$ of 40 Pieces, at 7l. 10s. per Piece	3	100	0 0
			To Benjamin Adams, his Account in Co. for his $\frac{1}{3}$	7	100	0 0
			To Samuel Cole, his Account in Co. for his $\frac{1}{3}$	8	100	0 0
				300	0	0
<hr/>						
1759	32. Benj. Adams, his Acc. in Co. Dr					
June	25	5	To his Account proper, for his $\frac{1}{3}$ of 150 Qrs of Wheat sold	8	75	0 0
	27	5	To Ditto for his $\frac{1}{3}$ of 50 Qrs of Ditto fold	8	24	11 8
	29	5	To Ditto for his $\frac{1}{3}$ of 150 Qrs of Ditto sold	8	73	15 0
	30	5	To Ditto for his $\frac{1}{3}$ of 150 Qrs of Ditto sold	8	72	10 0
July	16	6	To Ditto for his $\frac{1}{3}$ of 4 Pipes Sherry sold	8	40	0 0
	18	7	To Ditto for his $\frac{1}{3}$ of 4 Pipes Ditto come in	8	22	6 8
	21	7	To Sherry, in Co. taken to himself 1 $\frac{1}{3}$ Pipe	9	37	13 4
	25	7	To his Account proper, for his $\frac{1}{3}$ of Abatements	8	0	6 6
	27	7	To Ditto, for his $\frac{1}{3}$ of 2 Pipes Lisbon Wine sold	8	17	0 0
	30	8	To Ditto for his $\frac{1}{3}$ of Prottesting Charges received	8	0	1 6
Sept.	22	12	To Ditto for his $\frac{1}{3}$ of the Goods sold in Ireland	8	106	14 6 $\frac{1}{2}$
Nov.	13		To Adventure by Irel. to Barbado. in Co. for $\frac{1}{3}$ Remaining	12	102	0 0
			See John Jenks, his Account in Co.			
				569	10	2 $\frac{1}{2}$



		<i>Per Contra</i>		Cr	£.	s.	d.
1759	July 30	8	By <i>John Jenks</i> , his Account in Co. for $\frac{1}{2}$ of his Share	6	75	0	0
		8	By Cash, for $\frac{1}{3}$ of my Share	3	75	0	0
Aug.	2	8	By his Account proper, for his $\frac{1}{3}$ of Charges	7	10	0	0
Oct.	21	14	By Ditto, for his $\frac{1}{2}$ of <i>John Jenks</i> Share sold us	7	28	3	$3\frac{2}{3}$
	28	15	By Ditto, for his $\frac{1}{2}$ of the Freight in the Adventure from <i>Bordeaux to Dunkirk</i>	7	10	14	7
Nov.	13		By Adventure by <i>Scotl. to Dunk.</i> in Co. for his $\frac{1}{3}$ gained	10	138	18	3
			By Adventure from <i>Dunkirk to Bordeaux</i> , in Co. for his $\frac{1}{3}$ gained	13	16	18	0
			By Voyage to <i>Bordeaux</i> , in Co. for his $\frac{1}{3}$ gained	14	42	18	$4\frac{1}{3}$
					397	12	6
		<i>Per Contra</i>		Cr			
1759	Aug. 2	8	By Adventure by <i>Scotland to Dunkirk</i> , in Co.	10	30	0	0
Sept.	15	12	By his Account in Co. for his $\frac{1}{3}$ of <i>Jacob Jones's</i> Bill on <i>John Moss</i>	7	100	2	$10\frac{1}{2}$
	18	12	By Ditto, for his $\frac{1}{3}$ of Ditto's Bill on <i>John London</i>	7	73	4	7
Oct.	27	14	By his Account in Co. for his $\frac{1}{3}$ of the Voyage from <i>Bordeaux</i>	7	42	18	$4\frac{1}{3}$
					246	5	$9\frac{2}{3}$
		<i>Per Contra</i>		Cr			
1759	July 30	8	By Ditto Adventure, in Co. with <i>Jenks and Truffy</i> See <i>Ship the Sea-Horse</i> , in Co. with <i>Jenks</i> .	10	200	0	0
		<i>Per Contra</i>		Cr			
1759	Sept. 4	11	By Adventure by <i>Ireland to Barbadoes</i> , in Co. with Ditto See <i>Ship the Sea-Horse</i> , in Co. with <i>Jenks</i> .	12	300	0	0
		<i>Per Contra</i>		Cr			
1759	June 20	4	By Broad-Cloth, in Co. for his $\frac{1}{2}$ of 40 Pieces paid down	7	100	0	0
	21	4	By Wheat, in Co. for his $\frac{1}{4}$ of Part of 500 Qrs paid down	0	120	0	0
		4	By his Account proper, for his $\frac{1}{3}$ of the Rest owing	8	96	13	4
July	2	5	By Ditto for his $\frac{1}{3}$ of Charges paid on Ditto	8	2	7	6
	6	6	By Ditto for his $\frac{1}{3}$ of Abatements	8	6	5	0
	13	6	By Ditto for his $\frac{1}{3}$ of 12 Pipes Sherry	8	13	0	0
	23	7	By Ditto for his $\frac{1}{3}$ of the Charges of Protecting	8	0	1	6
Sept.	4	11	By Ditto for his $\frac{1}{3}$ of the Adventure by <i>Ireland to Bar-</i> <i>badoes</i> , in Co.	8	80	14	2
Nov.	13		By <i>Wheat</i> , in Co. for his $\frac{1}{3}$ gained	9	20	10	10
			By <i>Sherry</i> , in Co. for his $\frac{1}{3}$ gained	9	4	6	6
			By Adventure by <i>Ireland to Barbadoes</i> , &c. for $\frac{1}{2}$ gained	12	26	0	$4\frac{2}{3}$
					569	19	$2\frac{2}{3}$

				£.	s.	d.
33. Benjamin Adams, <i>his Account proper</i> Dr						
1759						
June	21	4	To his Account in Co. for $\frac{1}{3}$ of what's owing for Wheat	7	96	13 4
July	2	5	To Ditto, for his $\frac{1}{3}$ of Charges paid on Ditto	7	2	7 6
	6	6	To Ditto, for his $\frac{1}{3}$ of Abatements	7	6	5 0
	6		To John Eaton, received of him	9	6	5 0
	11	6	To Cash, paid him in full	3	230	19 2
	13	6	To his Account in Co. for his $\frac{1}{3}$ of 12 Pipes Sherry	7	113	0 0
	23	7	To Ditto, for his $\frac{1}{3}$ of the Charges of Protesting	7	0	1 6
Sept.	4	11	To Ditto, for his $\frac{1}{3}$ of the Adventure by Ireland to Barbadoes, in Co.	7	80	14 2
Nov.	13		To Balance due to him	14	73	7 8 2
See John Jenks, <i>his Account proper</i> .						
				609	13	4 1
34. Samuel Cole, <i>his Account in Co. Dr</i>						
1759						
June	25	5	To his Account proper, for his $\frac{1}{3}$ of 150 Qrs of Wheat fold	8	75	0 0
	27	5	To Ditto for his $\frac{1}{3}$ of 50 Qrs of Ditto fold	8	24	11 8
	29	5	To Ditto for his $\frac{1}{3}$ of 150 Qrs of Ditto fold	8	73	15 0
	30	5	To Ditto for his $\frac{1}{3}$ of 150 Qrs of Ditto fold	8	72	10 0
July	16	6	To Ditto for his $\frac{1}{3}$ of 4 Pipes Sherry fold	8	40	0 0
	18	7	To Ditto for his $\frac{1}{3}$ of 4 Pipes Ditto come in	8	22	6 8
	21	7	To Sherry, in Co. taken to himself 1 $\frac{1}{3}$ Pipe	8	37	13 4
	25	7	To his Account proper, for his $\frac{1}{3}$ of Abatements	8	0	6 6
	27	7	To Ditto, for his $\frac{1}{3}$ of 2 Pipes Lisbon Wine fold	8	17	0 0
	30	8	To Ditto for his $\frac{1}{3}$ of Protesting Charges received	8	0	1 6
Sept.	22	12	To Ditto for his $\frac{1}{3}$ of the Goods sold in Ireland	8	106	14 6 2
Nov.	13		To Adventure by Irel. to Barbadoes, in Co. for $\frac{1}{3}$ Remaining	12	100	0 0
See John Jenks, <i>his Account in Co.</i>						
				569	19	2 2
35. Samuel Cole, <i>his Account proper Dr</i>						
1759						
June	21	4	To his Account in Co. for his $\frac{1}{3}$ of what's owing for Wheat	8	96	13 4
	29	5	To Wheat, in Co. for 150 Quarters, at 29s. 6d.	9	221	5 0
July	2	5	To his Account in Co. for his $\frac{1}{3}$ of Charges paid on Ditto	8	2	7 6
	6	6	To Ditto for his $\frac{1}{3}$ of Abatements	8	6	5 0
	6		To Benjamin Adams, his Account proper, received of him	8	81	6 8
	11	6	To Cash, paid him in full	3	15	19 2
	13	6	To his Account in Co. for his $\frac{1}{3}$ of 12 Pipes Sherry	8	113	0 0
	23	7	To Ditto, for his $\frac{1}{3}$ of the Charges of Protesting	8	0	1 6
Sept.	4	11	To Ditto, for his $\frac{1}{3}$ of the Adventure by Ireland to Barbadoes, in Co.	8	80	14 2
Nov.	13		To Balance due to him	14	73	7 8 2
See John Jenks, <i>his Account proper</i> .						
				691	0	0 2

		Per Contra	Cr	£.	s.	d.
1759						
June	25	5 By his Accompt in Co. for his $\frac{1}{3}$ of 150 Qrs of Wheat fold	7	75	0	0
	27	5 By Ditto for his $\frac{1}{3}$ of 50 Qrs of Ditto fold —	7	24	11	8
	29	5 By Ditto for his $\frac{1}{3}$ of 150 Qrs of Ditto fold —	7	73	15	0
	30	5 By Ditto for his $\frac{1}{3}$ of 150 Qrs of Ditto fold —	7	72	10	0
July	9	6 By Samuel Cole, his Accompt proper, received by him —	8	81	6	8
		6 By Cash received by me, what I had advanced —	3	15	6	8
	16	6 By his Accompt in Co. for his $\frac{1}{3}$ of 4 Pipes Sherry fold —	7	40	0	0
	18	7 By Ditto for his $\frac{1}{3}$ of 4 Pipes of Ditto come in —	7	22	6	8
	25	7 By Ditto for his $\frac{1}{3}$ of Abatements —	7	0	6	6
	27	7 By Ditto for his $\frac{1}{3}$ of 2 Pipes Lisbon Wine fold —	7	17	0	0
	30	8 By Ditto for his $\frac{1}{3}$ of Protesting Charges received —	7	0	1	6
Sept.	4	11 By Adventure by Ireland to Barbadoes, in Co. for his Inputs	12	66	0	0
		11 By Cash received by me —	3	14	14	2
	22	12 By his Accompt in Co. for his $\frac{1}{3}$ of the Goods fold in Ire- land — — —	7	106	14	6 $\frac{2}{3}$
				609	13	4 $\frac{2}{3}$
		Per Contra	Cr			
1759						
June	20	4 By Broad-Cloth, in Co. for his $\frac{1}{3}$ of 40 Pieces paid down	7	100	0	0
	21	4 By Wheat, in Co. for his $\frac{1}{3}$ of Part of 500 Qrs paid down	12	0	0	0
		4 By his Accompt proper, for his $\frac{1}{3}$ of the Rest owing —	8	96	13	4
July	2	5 By Ditto, for his $\frac{1}{3}$ of Charges paid on Ditto —	8	2	7	6
	6	6 By Ditto, for his $\frac{1}{3}$ of Abatements —	8	6	5	0
	13	6 By Ditto, for his $\frac{1}{3}$ of 12 Pipes of Sherry —	8	113	0	0
	23	7 By Ditto, for his $\frac{1}{3}$ of the Charges of Protesting —	8	0	1	6
Sept.	4	11 By Ditto, for his $\frac{1}{3}$ of the Adventure by Ireland to Bar- badoes, in Co. — — —	8	80	14	2
Nov.	13	By Wheat, in Co. for his $\frac{1}{3}$ gained —	9	20	10	10
		By Sherry, in Co. for his $\frac{1}{3}$ gained —	9	4	6	6
		By Adventure by Ireland to Barbadoes, in Co. for $\frac{1}{3}$ gained	12	26	0	4 $\frac{2}{3}$
				569	19	2 $\frac{2}{3}$
		Per Contra	Cr			
1759						
June	23	5 By Andrew Daken, received by him —	9	178	0	0
	25	5 By his Accompt in Co. for his $\frac{1}{3}$ of 150 Qrs of Wheat fold	8	75	0	0
	27	5 By Ditto for his $\frac{1}{3}$ of 50 Qrs of Ditto fold —	8	24	11	8
	29	5 By Ditto for his $\frac{1}{3}$ of 150 Qrs of Ditto fold —	8	73	15	0
	30	5 By Ditto for his $\frac{1}{3}$ of 150 Qrs of Ditto fold —	8	72	10	0
July	16	6 By Ditto for his $\frac{1}{3}$ of 4 Pipes Sherry fold —	8	40	0	0
	18	7 By Ditto for his $\frac{1}{3}$ of 4 Pipes Ditto come in —	8	22	6	8
	25	7 By Ditto for his $\frac{1}{3}$ of Abatements —	8	0	6	6
	27	7 By Ditto for his $\frac{1}{3}$ of 2 Pipes Lisbon Wine fold .	8	17	0	0
	30	8 By Ditto for his $\frac{1}{3}$ of Protesting Charges received	8	0	1	6
Sept.	4	11 By Adventure by Ireland to Barbadoes, in Co. for his In- puts — — —	12	59	7	6
		11 By Cash, received by me — — —	3	21	6	8
	22	12 By his Accompt in Co. for his $\frac{1}{3}$ of the Goods fold in Ire- land — — —	8	106	14	6 $\frac{2}{3}$
				591	0	0 $\frac{2}{3}$



Per Contra

Cr

£. s. d.

1759 June	25	5	By John Eaton, sold him, at 30s. per Quarter —	Qrs 150	9	225	00
	27	5	By Cash received, at 29s. 6d. per Quarter —	50	3	73	15
	29	5	By Samuel Cole, his Account proper, at 29s. 6d. —	150	8	221	50
	30	5	By Wheat proper, taken to myself, at 29s. —	150	9	217	10

In the balancing this Account, you must debit Wheat in Co. to each Partner's Account, in Co. for his  $\frac{1}{3}$  Share of the Gain, and to Profit and Loss for your  $\frac{1}{3}$  Share; and in Case you had lost hereby, you then must have debited each Partner's Account in Co. for his  $\frac{1}{3}$  Share of the Loss, and Profit and Loss for your  $\frac{1}{3}$  Share to Wheat in Co.

Per Contra

Cr

1759 June	21	4	By Wheat, in Co. with Adams and Cole, on Demand —		9	290	00
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Per Contra

Cr

1759 July	4	6	By Cash, received of him in Part —		3	200	00
	6	6	By Benjamin Adams, his Account proper, received by him —		8	6	50
	6	6	By Wheat, in Co. with Adams and Cole, abated him —		9	18	15
						225	00

Per Contra

Cr

1759 July	17	6	By Cash, received at 2l. 2s. per Quarter —	Qrs 150	3	315	00
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Per Contra

Cr

1759 July	16	6	By Cash — — — — — } at 30l.	Ps 4	3	60	00
		6	By Bills receivable, for one on Joseph Noble — — — — — } at 30l.	4	4	60	00
	18	7	By Lisbon Wine, in Co. with Adams and Cole — — — — — } at 29l. 10s.	4	10	51	00
		7	By Cash — — — — — } at 29l. 10s.	4	3	67	00
	21	7	By Sherry proper, taken to myself, at 28l. 5s. —	13	10	37	13
		7	By Benjamin Adams, his Account in Co. at Ditto —	13	7	37	13
		7	By Samuel Cole, his Account in Co. at Ditto —	13	8	37	13
	25	7	By Robert Mettam, abated me — — — — —	12	9	0	10

For the balancing this, see Wheat in Co.

Per Contra

Cr

1759 July	13	6	By Sherry, in Co. due at 1 Month — — — — —		9	206	17
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			Per Contra	Cr	£.	s.	d.
1759	July 27	7	By Hops, received one Bag, which I take to myself	P <sub>5</sub> 2	10	51	00
			Per Contra	Cr			
Nov.	13		By Balance remaining	P <sub>1</sub> 1 1/3	14	37	13 4
			Per Contra	Cr			
1759	July 30	8	By Cash, received of him in full		3	60	4 6
			Per Contra	Cr			
1759	Sept. 4	11	By Adventure by Ireland to Barbadoes, in Co. with Adams and Cole	Bag. 1	12	60	10 6
			Per Contra	Cr			
1759	Oct. 30	15	By Jos. Cutter, for his 1/2 bought of John Jenks, and now lost		10	83	68
		15	By James Trusty's Account, in Co. for his 1/2 lost		7	83	68
		15	By Profit and Loss, for my 1/2 lost		4	83	68
						250	00
			Per Contra	Cr			
1759	Sept. 8	12	By Jacob Jones of Dunkirk, our Account Current, for neat Proceeds		13	646	14 9
			For the balancing this, see Wheat in Co.				
			See also Ship the Sea-Horse, in Co. with Jenks.				
			Per Contra	Cr			
1759	Oct. 31	15	By my Account Current, for my 1/2 of neat Proceeds		11	99	17 6
		15	By Jonas Truett, his Account in Co. for his 1/2 of Ditto		11	99	17 6
			For the balancing this, see Wheat in Co.				
			See also Ship the Sea-Horse, in Co. with Jenks.			199	15 0
			Per Contra	Cr			
1759	Aug. 6	8	By Adventure to Lisbon, in Co. due at 2 Months		10	38	00
	Oct. 21	14	By John Jenks, his Account in Co. bought his 1/3 Share of the Ship		6	83	6 8
	27	14	By Voyage to Bourd. for J. Jenks's Share bought of him		14	42	18 4 1/2
						214	5 0 1/2
			Per Contra	Cr			
Nov.	13		By Balance due to me		14	74	19 2 1/2

1759		51. Jonas Truetrust, <i>his Acc. in Co. Dr</i>	£.	s.	d.
Oct.	31	To Adventure to Lisbon, in Co. for his $\frac{1}{2}$ Share —	10	99	17 6
		See John Jenks, <i>his Account in Co.</i>			

### 52. John Stone, at Jamaica, my *Accompt Current* *Dr*

1759			l.	s.	d.		
Aug.	8	To Adventure to Jamaica, for neat Proceeds	900	2	6	2	642 18 11
Sept.	25	To Goods in his Hands —	58	5	2	1	41 12 3
Nov.	13	To Ballance due to him —	40	17	6	14	37 3 2

Jamaica Currency — 999 5 2

To Profit and Loss, gained by Exchange —

The Dr Side of this Account, and all other of the same Kind, shows what your Factor owes you in the Current Coin of his Country, together with its Value in yours; the Cr Side shows what you owe him in the same Coin.

4 0 15 6  
722 9 10

### 53. Jonas Truetrust, my *Acc. Curr. Dr*

1759			Milrees		
Oct.	31	To Adventure to Lisbon, in Co. for my $\frac{1}{2}$ Share	352,500	10	99 17 6
		See John Stone, my <i>Account Current.</i>	Portugal Curr.		

### 54. Adventure from Jamaica, per the Flying-Fish *Dr*

1759					
Aug.	8	To John Stone, my <i>Account Current, Sterling</i> —	11	198	82
	27	To Cash, paid Charges — — —	3	100	26
	31	To Joseph Bradley, abated him — — —	12	2	60
		This Adventure from Jamaica, is the Inverse of the Adventure to Jamaica, since you have lost herby.		300	168

### 55. Irish Linen *Dr*

1759			P <sup>s</sup>		
Aug.	14	To George Scott, my <i>Account Current, Sterling</i> —	20	12	90 18 2

### 56. Sugar *Dr*

1759			Hbd.		
Aug.	30	To Adventure from Jamaica, for 140 C. at 18s. p. C.	10	11	126 0 0



		<i>Per Contra</i>		Cr	£.	s.	d.
1759	Aug. 6	8	By his Accompt proper, for his $\frac{1}{2}$ Share	—	10	74	19 $\frac{1}{2}$
Nov.	13		By Adventure to Lisbon, in Co. for his $\frac{1}{2}$ gained	—	10	24	18 $\frac{1}{2}$
						99	17 6

		<i>Per Contra</i>		Cr	l.	s.	d.
1759	Aug. 8	9	By Adventure from Jamaica for Returns	—	277	15	6
	9	9	By Cash received for his Bill	—	200	17	6
	10	9	By Bills receivable, for my Draft on him	—	363	6	0
	17	9	By George Scott, my Accompt Current, for my Draft on him	—	58	3	6
	23	10	By Adventure to Jamaica, for Abatements made by him	—	40	17	6
Oct.	15	13	By Cash, received my Draft on him	—	58	5	2
						999	5 2
						722	9 10

If the Cr Side be open, then the Whole is carried to Balance at the Current Exchange; if the Cr Side be filled up in Part, then the Remainder is carried to Balance at the Current Exchange, and the Accompt debited or credited to, or by Profit and Loss, for the Gain or Loss, if any. If the Cr Side is filled up (as in this Example) but not the Dr Side, then the Accompt is debited to Balance for the Deficiency, and afterwards to Profit and Loss for the Gain made by Exchange, if any, or Profit and Loss is debited to this Accompt in Case of Loss.

		<i>Per Contra</i>		Cr	Milrees		
1759	Nov. 1	16	By Profit and Loss, for my $\frac{1}{2}$ of the Loss	—	50,000	4	14 34
	13		By Balance due to me	—	302,500	14	85 14 $\frac{1}{2}$
							99 17 6

		<i>Per Contra</i>		Cr			
1759	Aug. 29	10	By Jos. Bradley, for 882 lb. Indigo, at 3s. per Pound sold him	—	12	132	60
	30	10	By Sugar, for 140 C. at 18s. per C. brought into my Warehouse	—	11	126	00
Nov.	13		By Profit and Loss, lost hereby	—	4	42	10 8
						300	16 8

For the balancing this Accompt, you must debit Profit and Loss to it for the Loss; and Credit this Accompt by Profit and Loss for the same Sum.

		<i>Per Contra</i>		Cr	Ps		
Nov.	13		By Balance remaining	—	20	14	90 18 2

		<i>Per Contra</i>		Cr	Hbds		
Nov.	13		By Balance remaining, 140 C. at 18s. per C.	—	10	14	126 00

162 (12) *L E D G E R, B.*

1759		57. George Scott, of Cork, my <i>Account Current</i>	Dr						
Aug.	17	9 To John Stone, my Acc. Curr. remitted him	45	14	2	11	41	11	1
	20	9 To Bills payable, for his Bill on me to J. Sterfoot	54	5	10	4	49	7	1
		<i>Irish Currency</i> ———	100	0	0		90	18	2
1759		58. Joseph Bradley	Dr						
Aug.	29	10 To Adventure from Jamaica, per the Flying-Fish, on Demand				11	132	6	0
1759		59. Linen, in Co. with Van Scultien, of Amsterdam	Dr						
Sept.	1	10 To Van Scultien, my <i>Account Curr.</i> for my $\frac{1}{2}$ } of	80			12	357	14	10
	10	10 To Ditto Scultien's <i>Account</i> in Co. for his $\frac{1}{2}$ }				12	357	14	10
	10	10 To Cash, paid Charges				3	84	0	0
	3	11 To Profit and Loss, for my Commis. &c. at 2l. $\frac{1}{2}$ per Cent.				4	21	6	6
Nov.	13	To Van Scultien's <i>Account</i> in Co. for his $\frac{1}{2}$ gained				12	16	1	1
		To Profit and Loss, for my $\frac{1}{2}$ gained				4	16	1	1
							853	0	0
1759		60. Van Scultien, my <i>Account Current</i>	Dr						
Nov.	8	16 To Bills payable, for one to Job Keenberg, for 4000 Guilders				4	359	9	2
		See John Stone, my <i>Account Current</i> .							
1759		61. Van Scultien, his <i>Account</i> in Co.	Dr						
Sept.	3	0 To his <i>Account</i> proper, for his $\frac{1}{2}$ of the Sales				12	426	10	0
		& See John Jenks, his <i>Account</i> in Co.							
		(1)							
1759		62. Van Scultien's <i>Account proper</i>	Dr						
Sept.	1	10 To his <i>Account</i> in Co. for his $\frac{1}{2}$ of Charges				12	42	0	0
	3	11 To Ditto, for his $\frac{1}{2}$ of my Commission, &c.				12	10	13	3
Nov.	13	To Balance due to him				14	373	16	9
							426	10	0
1759		63. Jonathan James	Dr						
Sept.	3	10 To Linen, in Co. due at 2 Months				12	200	0	0
1759		64. Richard Fairfax	Dr						
Sept.	3	11 To Linen, in Co. due at 2 Months				12	226	10	0
1759		65. Adv. by Incl. to Barb. in Co. with Adams & Cole	Dr						
Sept.	4	11 To Hops, for one Bag at				16	60	10	6
		11 To Benj. Adams, his Acc. proper, for 4 Hhds Sugar, at				8	66	0	0
		11 To Sam. Cole, his Acc. proper, for 5 Hhds Tobacco, at				8	59	7	6
		11 To Cash, paid Charges				3	56	4	6
		11 To Broad-Cloth, in Co. with Ditto				7	300	0	0
Nov.	13	To Benjamin Adams, his <i>Account</i> in Co. for his $\frac{1}{2}$ gained				7	26	0	4
		To Samuel Cole, his <i>Account</i> in Co. for his $\frac{1}{2}$ gained				8	26	0	4
		To Profit and Loss, for my $\frac{1}{2}$ gained				4	26	0	4
		See Wheat in Co. &c.					620	3	8

		Per Contra	Cr	£.	s.	d.
1759			l. s. d.			
Aug.	14 9	By Irish Linen, for 20 Pieces, Irish Currency	100 0 0	11	90	18 2
See John Stone, my Account Current.						
<hr/>						
1759		Per Contra	Cr			
Aug.	31 10	By Cash, received of him		3	130	0 0
	10	By Adventure from Jam. per the Flying-Fish, abated him		1	2	6 0
					132	6 0
<hr/>						
1759		Per Contra	Cr			
Sept.	3 10	By Cash, received in Part	Ps	3	100	17 6
	10	By Bills receivable, for 1 on Jacob Noble — } at 10l.	40	4	99	2 6
	10	By Jonat. James, for the Rest due at 2 Months		12	200	0 0
	11	By Cash, received half down — }	3	226	10 0	
	11	By Richard Fairfax, for the Rest due at 11l. 6s. 6d. at 2 Months	40	12	226	10 0
					80	
					853	0 0
For the balancing this, see Wheat in Co.						
See also Ship the Sea-Horse, in Co. with Jenks.						
<hr/>						
1759		Per Contra	Cr			
Sept.	1 10	By Linen, in Co. for my $\frac{1}{2}$ of the first, cost 4000 Guilders		12	357	14 10
Nov.	13	By Profit and Loss, lost by Exchange		4	1	14 4
					359	9 2
<hr/>						
1759		Per Contra	Cr			
Sept.	1 10	By Linen, in Co. for his $\frac{1}{2}$		12	357	14 10
	10	By his Account proper, for his $\frac{1}{2}$ of Charges		12	42	0 0
	3 11	By Ditto, for his $\frac{1}{2}$ of my Commission, &c.		12	10	13 3
Nov.	13	By Linen, in Co. for his $\frac{1}{2}$ gained		12	16	1 11
					126	1 0
<hr/>						
1759		Per Contra	Cr			
Sept.	3 10	By his Account in Co. for his $\frac{1}{2}$ of the Sales		12	426	10 0
	& 11	See John Jenks, his Account proper.				
<hr/>						
1759		Per Contra	Cr			
Nov.	3 16	By Cash, received in full		3	200	0 0
<hr/>						
1759		Per Contra	Cr			
Nov.	3 16	By Cash, received in full			126	10 0
<hr/>						
1759		Per Contra	Cr			
Sept.	22 12	By Bills receivable, for one on James Smith, at Sight, Sterling		4	320	3 8
Nov.	13	By Benjamin Adams, his Account in Co. for his $\frac{1}{3}$ remaining		7	100	0 0
		By Samuel Cole, his Account in Co. for his $\frac{1}{3}$ remaining		8	100	0 0
		By Balance, for my $\frac{1}{3}$ remaining		14	100	0 0
					620	3 8
For the balancing this Account, in regard to what remains undisposed of, you must debit each Partner's Account in Co. for his $\frac{1}{3}$ Share remaining, and Balance for your $\frac{1}{3}$ Share to the Adventure in Co. and credit the Adventure thereby.						

V 2

1759 Oct.	2	13	66. Thomas Crabb <i>To Hobbs Farm, for <math>\frac{1}{2}</math> Year's Rent now due</i>	Dr	£.	s.	d.
					1	20	0
			67. Jacob Jones, of Dunkirk, our <i>Accompt Current</i>	Dr			
1759 Sept.	8	12	<i>To Adventure by Scotland to Dunkirk, in Co. with Jenks and Trusty</i>	Livres S. D.	14875	0	0
	27	14	<i>To Voyage to Bourdeaux, in Co. with Trusty and Cutter</i>		3000	0	0
					17875	0	0
			The Dr Side of this Accompt, and all other of the same Kind, shews what the Factor owes the Co. in the Coin of the Place where he resides, together with its Value in your Coin; the Cr Side shews what the Co. owes him in the same Coin, and admits of the same Variety as my Accompt Current.				
			Let the ingenious Learner here observe, that if the Adventure by Scotland to Dunkirk, in Co. with Jenks and Trusty, had been debited to Jacob Jones of Ditto, our Accompt Current, for what is lost by Exchange, it would have saved a Division of the Loss among the Partners, and would have been more concise, although the Result would have still been the same; and the contrary Method must have been taken, in Case the Co. had gained by Exchanging.				
1759 Sept. Nov.	14 13	12	68. Adventure from Dunk. to Bourd. <i>in Co. with Jenks and Trusty</i>	Dr			
			<i>To Jacob Jones, of Dunkirk, our Accompt Current, Sterling</i>		118	5	10
			<i>To John Jenks, his Accompt in Co. for his <math>\frac{1}{3}</math> gained</i>		6	16	0
			<i>To James Trusty's Accompt in Co. for his <math>\frac{1}{3}</math> gained</i>		7	16	0
			<i>To Profit and Loss, for my <math>\frac{1}{3}</math> gained</i>		4	16	0
					168	19	10
1759 Oct.	21	14	69. Lewis Boyd, and Co. at Bour- <i>deaux, our Accompt Current</i>	Dr			
			<i>To Adventure from Dunkirk to Bourdeaux, in Co. with Jenks and Trusty</i>	Liv. S. D.	5937	10	0
					168	19	10
1759 Oct.	21	14	70. Adventure from Bourdeaux to Dun- <i>kirk, in Co. with Trusty</i>	Dr			
			<i>To Lewis Boyd, and Co. at Bourd. our Acc. Curr. Sterling</i>		168	19	10
			<i>To Jacob Jones, our Accompt Current, Sterling</i>		21	0	2
					190	19	10

		<i>Per Contra</i>		<i>Cr</i>		<i>£. s. d.</i>	
1759 Nov.	13	By Balance due to me				14	20 0 0
		<i>Per Contra</i>		<i>Cr</i>			
				<i>Liv. S. D.</i>			
1759 Sept.	14	12	By Adventure from Dunkirk to Bourdeaux, in Co. with Jenks and Trusty	2756	5 0	13	118 5 10
	15	12	By Cash drawn on him, Favour John Moss	7000	0 0	3	300 8 7
	18	12	By Bills receivable, remitted me one on John London	5118	15 0	4	219 13 9
Oct.	28	15	By Adventure from Bourdeaux to Dunkirk, in Co. with Trusty	500	0 0	13	21 9 2
	15		By Bills receivable, remitted me one on William Parce	2500	0 0	4	107 5 11
				17875	0 0		
						6	2 15 6 1/2
Nov.	13	By John Jenks, his Account in Co. lost				7	2 15 6 1/2
		By James Trusty, his Account in Co. lost by Exchange				4	2 15 6 1/2
		By Profit and Loss, lost by Exchange on my 1/2 Share					
		For the balancing. If the Cr Side be open, then it is balanced by each Partner's Account in Co. for his Share, and by Balance for your Share. If the Cr Side be filled up in Part, then the Remainder, unremitted, is balanced as before; and in Case any Gain or Loss happens to the Co. by Exchange, then each Partner's Account in Co. for his Share, and Profit and Loss for your Share, is credited or debited by, or to this Account for the same. If the Cr Side be filled up, and the Dr Side be filled up only in Part, then it is balanced in a reverse Manner to the Case last mentioned. If both the Dr and Cr Sides be filled up (as in this Example) then it is balanced by each Partner's Account, in Co. for his Share, and Profit and Loss for yours, of the Gain or Loss.				775	9 10
		<i>Per Contra</i>		<i>Cr</i>			
1759 Oct.	21	14	By Lewis Boyd and Co. at Bourdeaux, our Account Current, Sterling			13	168 19 10
		By the balancing this, see Wheat in Co.					
		See also Ship the Sea-Horse, in Co. with Jenks.					
		<i>Per Contra</i>		<i>Cr</i>			
				<i>Liv. S. D.</i>			
1759 Oct.	21	14	By Adventure from Bourdeaux to Dunkirk, in Co. with Trusty	3937	10 0	13	168 19 10
		See Jacob Jones, our Account Current.					
		<i>Per Contra</i>		<i>Cr</i>			
1759 Oct.	30	15	By James Trusty, his Account in Co. for his 1/2 lost			7	95 4 6
	15		By Profit and Loss, for my 1/2 lost			4	95 4 6
		See Ship the Sea-Horse, in Co. with Jenks.				190	3 0

		71. Voyage to Bourdeaux, in Co. with Jenks and Trusty		Dr	£.	s.	d.
1759	Oct. 27	14	To Joseph Cutter, he having bought Jenks his Share	10	42	18	4 $\frac{1}{2}$
			To James Trusty's Accompt, in Co. for his gained	7	42	18	4 $\frac{1}{2}$
			To Profit and Loss, for my $\frac{1}{3}$ gained —	4	42	18	4 $\frac{1}{2}$
					128	15	1
		72. Balance		Dr			
1759	Nov. 13		To Hobbs Farm for its Value —	1	1333	6	8
			To Plate and Jewels for their Value —	1	10	2	6
			To Joseph James, Banker, due to me on Demand	1	406	4	10 $\frac{1}{2}$
			To Debts receivable, for David Trusty's, due on Demand	2	300	0	0
			To Cash remaining on Hand —	3	2748	12	9
			To Brandy, for 241 $\frac{5}{8}$ Anchors, at 3 <i>l</i> .	5	725	10	0
			To Duroys, for 10 Pieces, at 10 <i>l</i> . per Piece	5	100	0	0
			To my Accompt in Co. with James Nobb	5	180	0	0
			To Sherry proper, for 1 $\frac{1}{3}$ Pipe, Value —	10	37	13	4
			To Jonas Truetrust, his Accompt proper, due to me	10	74	19	2 $\frac{1}{2}$
			To Jonas Truetrust, my Accompt Current, due to me 302,500 Milrees —	11	85	14	2
			To Irish Linen, for 20 Pieces, Value —	11	90	18	2
			To Sugar, for 10 Hogsheads, making 140 C. at 18 <i>s</i> . per C. —	11	126	0	0
			To Adventure by Ireland to Barbadoes, in Co. for my $\frac{1}{3}$ outstanding —	12	100	0	0
			To Thomas Crabb, due to me on Demand	13	20	0	0
					6339	1	7 $\frac{1}{2}$

Per Contra

Cr

£. s. d.

1759  
Oct. 27

14 By Jacob Jones, our Accompt Current,  
Sterling

128 15 1

See Ship the Sea-Horse, in Co. with Jenks.  
For the balancing this, see the Wheat in Co.

Per Contra

Cr

1759  
Nov. 13

By Debts payable, due to John Grimes,  
on Demand

2 5 0 0

By Ditto, due to Samuel Snedley, on De-  
mand

2 26 15 0

By John Jenks, his Accompt proper, due  
to him on Demand

6 63 7 5 $\frac{1}{2}$

By James Trustly's Accompt proper, due  
to him on Demand

7 167 7 11

By Benjamin Adams, his Accompt proper,  
due to him on Demand

8 73 7 8 $\frac{2}{3}$

By Samuel Cole, his Accompt proper, due  
to him on Demand

8 73 7 8 $\frac{2}{3}$

By John Stone, my Accompt Current, due  
to him Irish, 40l. 17s. 6d.

11 37 3 2

By Van Scultien's Accompt proper, due to  
him on Demand

12 373 16 9

By Stock, for the neat of my Estate

1 55 18 15 11 $\frac{1}{8}$

6339 1 7 $\frac{5}{8}$



## PART II.

The SIX QUESTIONS in COMPANY ACCOMPTS, published in the Year 1701 (to be compleatly stated) by that eminent Penman and incomparable Accomptant, Mr. CHARLES SNELL, late Writing-Master, at the Free-School in *Foster-Lane, London*; now first compleatly stated after the following Methods :

- |  |  |
|--|--|
| <p>I. By a Method entirely new, agreeable to the Laws of Reason, and adapted to the Capacities of all.</p> <p>II. By a Partner Agent, who is to be accountable only for his own Share of the outstanding Debts, and by each of his Partners to answer him ; that is, when they are to be accountable to each other for their Shares (which Method is used by SNELL) and this is done without introducing an Accomptant in Company for each Partner.</p> <p>III. By an Agent Trustee, who is to be accountable to the whole Company for their Shares of the outstanding Debts, and by each of his Partners to answer him (which</p> | <p>I call <i>London's Method</i>) and this is done too without introducing an Accompt in Company for each Partner.</p> <p>IV. By a Trustee in the common Method, by introducing an Accompt in Company for each Partner, as well as an Accompt proper or current, and by each of his Partners to answer him, whereby it will clearly appear, that the last Method and this, are entirely the same, capable of the same Abridgments, and in the same Cases too ; the former making the Goods or Voyages in Company, &amp;c. to supply the Use of an Accompt in Company for each Partner, which is made Use of by the latter.</p> |
|--|--|

By RICHARD ROOSE, late Accomptant in *Chesterfield*.





# P R E F A C E.

And 1st of the Author's.

“ **T**HE Questions or Examples for the Exercise of the following Rules, whereby the most difficult Part of Book-keeping may be learned, are severally stated, step by step, in their following Ledgers, with Blanks for the Stile, or Manner of Expression; and likewise for the Figures, designed to oblige the Learner to consult the Rules for his Direction in their filling up, and by that Means, to fix them so in his Memory, as to enable him to state any Manner of Accompt; in which Ledgers he will find, that those Lines are figured, which produce the Answers to the Questions, and the Profit or Loss, to serve him as a Test whereby to verify his Entries.” *Thus far the Author.*

*As my ingenious Author thought proper to give a compleat Journal and Ledger to the first of his Questions only, and no Journals to the Rest of them, but only blank Ledgers, as appears by his Preface above. I have given hereafter, new and compleat Journals to all of them, and two compleat Ledgers, viz. to the first and fourth Questions, setting down the Balances of the second, third, fifth and sixth Questions, in their respective Journals: In order to encourage the young Accomptant, to post them into their Ledgers according to the Method laid down, in the Ledgers of the first and fourth Questions, and when he has done this, he will see the strict Connection that each Ledger bears to the other, which will demonstrate to him the Truth of all. And as my said Author makes Use of a Method, in stating his Questions wherein the Partners are to be accountable only, to each other for their Shares, not hitherto exemplified by any other Author that has yet come under my Notice, except Mr. John Clark, his Co-temporary and Rival, and he neither, but in a particular Case; I thought I could not do a more acceptable Piece of Service to the Public, than to use my utmost Endeavours to preserve the Work, and singular, though elegant Method of so great a Man, from Oblivion, as the Book has been long out of Print, and probably owing to its Obscurity. In order to which, I have first stated the said Questions, by a Method intirely new, agreeable to the Laws of Reason, and adapted to the Capacity of all. Secondly, I have stated them by Snell's own Method, as noticed above, that is, when each Partner is to be accountable to each other for his Share. Thirdly, I have stated them by London's Method, that is, when each Partner is to be accountable to the whole Company for his Share, which last Method I have shewn here (and might be made elsewhere) to agree with the common one, step by step, by first journalizing each Question by London's Method, and then by the common one, and have deduced the same Result from either of the*

*Methods. And as some Questions by both Methods are capable of several Abridgments, particularly the fourth and fifth Questions in this Collection; I have journalized the said Questions by both Methods, at full Length, and then have given the Abridgments of them, whereby a Method will be shewn how to proceed in other Cases of the like Nature, much better than by a Multitude of particular Rules. And whereas my Author was pleased to give 70 particular Rules, which he inserted before his Questions, I have thought it sufficient for the Purpose, to insert only the five following general ones, with a few Observations thereon, especially since I have given so many in the preceeding Treatise of Book-keeping, which said five Rules and Observations, I have referred to, from the Journals of all the Questions by Snell's Method, and from the three first Questions by London's Method too. The Difference of which Methods is this, the chief Agent, by Snell's Method, only keeps an Account of his own Share of the outstanding Debts, and each of his Partners to answer him, but by what I call London's Method, he keeps an Account of all the outstanding Debts, and, consequently, each of his Partners of what he owes, or wants of the Company. It remains here to take Notice, that some Questions require a particular Calculation before they can be stated, as particularly the 6th and last of this Collection, and the 1st of the next following Collection, as well as the 1st and 4th of the last following Collection, before the statings of all which Questions, I have set down the Methods of Calculation, in so full and plain a Manner, that they may be understood by Persons of the lowest Capacity. And since some Merchants do keep their Receipts and Payments, both in their Waste-Books and Journals, and in their Ledgers too, at full Length, others, though they keep them in their Waste-Books and Journals at full Length, yet abridge them in their Ledgers; and some keep them in a Cash-Book by themselves, without ever entering them in the Waste-Book at all, and but seldom in their Journals, nor do they so much as keep an Account of Cash on their Ledgers, but refer to their Cash-Book for Particulars. In Conformity to all which Methods, in the 6th and last Question of Snell, the particular Receipts and Payments belonging to each Partner, are inserted both in their Waste-Books and Journals at full Length, and may be posted at full Length too into their respective Ledgers, according to Snell's Plan. Secondly, they may be abridged in their respective Ledgers, as they are on the last Journals; or, thirdly, they may be left out of their Waste-Books, and the Rest of the Question to stand as it does, and only inserted in their Cash-Books as they stand in the first Journals, and need never be posted to their respective Ledgers, but a Reference made from the Accounts to which they belong to the Cash-Books themselves, all which will be evident to such as are Masters of the preceeding Treatise of Book-keeping. And now should the Learner desire further to know what is mine and what is Snell's, I answer, that the Questions themselves, and one of the Methods of stating them, belong to him, but the two other Methods, and the Dressing up the Whole, is entirely my own.*



# T H E Q U E S T I O N S.

## QUESTION I.

**T**HREE Merchants, *viz.* *A*, *B*, and *C*, are willing to trade in Company, each for a Third in Stock, to share one Third in the Profit or Loss.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>A</i> sends to <i>B</i> Pepper, the Cost and Charges amounting to, as <i>per</i> Invoice	250	0	0
Which <i>B</i> having sold, gives an Accompt (his Charges and Commission deducted) of the Net Proceed, amounting to	275	0	0
<i>A</i> sends to <i>C</i> Linen, amounting to, as <i>per</i> Invoice of Cost and Charges	360	0	0
Whereof (Charges and Commission deducted) <i>C</i> makes Net Proceed, <i>per</i> Accompt	396	0	0
<i>B</i> sends to <i>A</i> Silk, the Cost and Charges, as <i>per</i> Invoice, amounting to	200	0	0
The Net Proceed of which (Commission and Charges taken out) as <i>per</i> <i>A</i> 's Accompt, appears to be	220	0	0
<i>B</i> sends to <i>C</i> Coffee, the Invoice of Cost and Charges whereof is	260	0	0
Of which <i>C</i> makes Net Produce	286	0	0
<i>C</i> sends to <i>A</i> Lead, of which, as <i>per</i> Invoice, the Cost and Charges are	280	0	0
Whereof <i>A</i> makes the Net Proceed	308	0	0
<i>C</i> sends to <i>B</i> Tin, amounting to, Cost and Charges, as <i>per</i> Invoice	400	0	0
<i>B</i> makes Net Produce of the same, as <i>per</i> his Accompt of the Sales	440	0	0

How ought each of the Partners to keep a Journal and Ledger hereof, and what ought to be paid by the Partners to each other for the Balance and Close of this Trade?

*Both when each Partner is to be accountable to each other for his Share, and when he is to be accountable to the whole Company for his Share?*

QUESTION

## QUESTION II.

Three Merchants, *viz.* *A*, *B*, and *C*, bought of *D*, 700 Quarters of Wheat, at 30s. *per* Quarter, amounting to 1050*l.* whereof the several Partners paid each 200*l.* at the Delivery of the Goods, and the Rest being called for when due, *A* happened to be out of Town, whereupon *B* paid for his own Share 150*l.* and 60*l.* more upon the Account of his Partner *A*, the Rest of whose Share *C* advanced, *viz.* 90*l.* and paid for his own Share 150*l.* in full.

*B* having the Disposall of the Goods, gives in the following Account thereof, *viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Sold to <i>E</i> , 200 Quarters, at 33 <i>s.</i> a Quarter	330	0	0
For ready Money, 100 Qrs. at 32 <i>s.</i> 6 <i>d.</i> a Qr.	162	10	0
To his Partner <i>C</i> , 200 Qrs. at the same Rate	325	0	0
And the Rest, <i>viz.</i> 200 Qrs. at 32 <i>s.</i> <i>per</i> Qr.	320	0	0
with his other Partner's Consent, he takes to himself			
			<i>l.</i> <i>s.</i> <i>d.</i>
			1137 10 0
Charges by him paid, as <i>per</i> Particulars, amount to	—	11	6 9

*Note*, *E* having paid to *B*, in Part of his Debt, 300*l.* proved Bankrupt, and compounded for the remaining 30*l.* at 5 Shillings in the Pound, which *A* accordingly received of him, *viz.* 7*l.* 10*s.* 0*d.*

I would know how the Accounts thereof were, or ought to have been kept by the several Partners, supposing they all keep their Books according to the *Italian* Manner, whereby it may appear, what each of the Partners are to pay to, or to receive of each other, and the Gain that each Partner made in this Company design'd?

*Both when each Partner is to be accountable to each other for his Share, and when he is to be accountable to the whole Company for his Share?*

## QUESTION III.

Three Merchants, *viz.* *E*, *F*, and *G*, bought 30 Pipes of Canary of *H*, at 28*l.* *per* Pipe, amounting to 840*l.* of which Sum *E* paid his own Share, *viz.* 280*l.* and 280*l.* more for his Partner *F*, upon Consideration of a third Part of the Profit coming to *F*, after the Disposall of the Wines, to be allowed him for the Use of his Money. *G* paid his own Share, *viz.* 280*l.*

And at his other Partner's Request, undertakes to dispose of the said Wines for the Company Account, which having accordingly done, he gives in the following Account thereof, *viz.*

Sold

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Sold 110 Pipes, at 32 <i>l.</i> per Pipe	320	0	0
For ready Money, 12 Pipes, at 31 <i>l.</i> per Pipe	372	0	0
And bartered against 20 Hogshheads of <i>French Wines</i> , 7 Pipes, valued at 33 <i>l.</i> per Pipe	231	0	0
And by Misfortune the other Pipe was staved, the Vault falling in	000	0	0

923 0 0

His Charges for Cooperage, Cellarage, &c. amount }  
to, as *per* his Bill of Particulars

7 18 0

And his Commission, which is to be allowed on Sales, }  
at 1 *per Cent.* amounts to

9 4 6

And now the Goods being all disposed of, his other Partners desire to adjust the Acompt, in Order whereunto they agree as follows, *viz.*

That G shall accept of I's Debt to himself, his other Partners allowing him 5*l.* each, and shall take the 20 Hogshheads of *French Wines* to his own Acompt, at 12*l.* per Hogshhead, so desire to see the Acompt stated accordingly.

*Note*, E insists, that his Third of F's Profit ought to be taken, as well from the *French Wines* as Canary, the Profit thereof accruing to the Company originally from thence, to which F has assented.

State the Acompt as it ought to have been kept by the several Partners E, F, and G, in their own Ledgers.

*Both when each Partner is to be accountable to each other for his Share, and when he is to be accountable to the whole Company for his Share.*

#### QUESTION IV.

*James White*, Merchant at *London*, bought for his own and *Isaac Berney's* Acompt, at *Amsterdam*, each for one Half, 500 Quarters of Wheat, which cost him 30*s.* per Quarter, 750*l.* for the Half of which Sum, he afterwards drew 375*l.* on his Partner, and having sold 100 Quarters at 32*s.* per Quarter (the Market falling) he shipped the remaining 400 Quarters to *Isaac Berney*, his Partner, to dispose of for their joint Acompt, at *Amsterdam*, his Charges of Shipping, &c. amounting to 14*l.* 15*s.* 6*d.*

*Isaac Berney* having received the Wheat, advises that he has sold 100 Quarters, at 22 Guilders per Quarter, and paid Charges of Freight, &c. on the whole Parcell, 114 Guilders 15 Stivers.

The other 300 Quarters he bartered against 200 Bolts of *Holland's* Doeck, which he shipped to his Partner *James White*, in *London*, having disbursed 37 Guilders, 15 Stivers Charges thereon.

*James*

*James White* having received the said *Holland's Doeck*, paid Freight, Custom, and Charges, 67*l.* 10*s.* and sold the whole Parcel to *Jacob Lindon*, at 3*l.* 5*s.* per Piece, for which he received 325*l.* down, being his own half Share, and agreed with the said *Jacob Lindon*, that he should pay the Rest to his Partner, *Isaac Berney*, at *Amsterdam*, at the Rate of 36*s.* 8*d.* *Flemish*, per Pound Sterling, which he did accordingly.

How ought each of the Partners to enter these Transactions in their own Books?

Let the Exchange be reckoned at 36*s.* 8*d.* *Flemish*, per Pound Sterling, throughout the whole Question, and make all the Entries necessary to keep the Accompt regular.

*Both when each Partner is to be accountable to each other for his Share, and when he is to be accountable to the whole Company for his Share.*

## QUESTION V.

Three Merchants, *viz.* *A*, *B*, and *C*, sent an Adventure to *Rouen*, wherein, though their Shares were not exactly equal, they agree to be equally concerned in the Stock, and in the Profit or Loss on the Whole, *viz.* each one Third.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>A</i> furnishes his Part thereof in Tobacco, <i>viz.</i> 50 Hog-	500	0	0
sheads, at 10 <i>l.</i> per Hoghead			
<i>B</i> furnished for his Part therein, 30 Hogsheads of Su-	489	0	0
gar, valued by Consent of his other Partners, at —			
<i>C</i> brought in 30 Bags of Pepper, valued at —	485	0	0
	1474	0	0

<i>B</i> , at the Request of his other Partners, paid Charges }	37	10	0
on Shipping the said Goods, <i>viz.</i> —			
And for Insurance —	28	10	0

Consigning them to *D* their Factor there, who having disposed of the whole Cargo, and sent an Accompt of the Sales; it appeared, that (all Charges on the said Goods, and his Commission being deducted) there was coming to the Partners for the Net Produce thereof, 21808 Livres *Tournois*, which valued at 18*d.* Sterling, per Livre, makes Sterling, 1635*l.* 12*s.* The Partners afterwards sent their joint Orders to vest about 1000 Crowns of their Money in Paper, and to consign the same to *A* for their Accompt in Company; accordingly he bought and shipped 1400 Reams, which by the Invoice thereof (with all Charges on Board, and his Commission) came to 1040 Crowns, or 3120 Livres; Sterling, 234*l.* and *B* having Occasion to pay 500 Crowns at *Rouen*, the other Partners gave him their Bill for the said Sum, at 53*d.* Sterling, per French Crown, for which he was to be accountable to the Accompt in Company, *viz.* Sterling,

ling, 110*l.* 8*s.* 4*d.* and, withal, they ordered *D* to remit the Rest of their Money in his own Hands, at the most favourable Exchange, which he accordingly did, in a Bill for 5721 Crowns, at 53½*d.* Sterling, per Crown, amounting to, Sterling 1275*l.* 6*s.* payable to *C*, at Usance, for partable Accompt, reserving the Rest, viz. 25 Livres for Brokerage and Charge of the said Remise; and *A* having received the 1400 Reams of Paper, paid Custom for the same, 17*l.* Freight and other incident Charges, 9*l.* 18*s.* and sold the Parcel for ready Money, at 5*s.* 3*d.* per Ream, amounting to 367*l.* 10*s.* which himself received.

And now the whole Affair being ended, the three Partners have appointed to meet and bring in their Accompts; it is required to state the same, as it ought to have been done by the several Partners *A*, *B*, and *C*, in their own Ledgers, with regard to every particular Transaction throughout the said Affair?

*Both when each Partner is to be accountable to each other for his Share, and when he is to be accountable to the whole Company for his Share?*

## QUESTION VI.

Four Persons, viz. *Edward Montagu*, *Richard Pouldon*, *James Vairey*, and *Michael Reau*, brought several Goods into a joint Stock, agreeing to sell them in Company, and to share in the Profit and Loss upon the Whole, in Proportion to their particular Properties; after which they also bought Goods in Company, wherein they were to be concerned each one fourth Part, and towards Payment for the said Goods, took up Money at Interest, for which they were all engaged.

The Goods brought into Company by the several Partners, were as follows, and valued by Consent, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
By <i>Edward Montagu</i> , 56 Chests of Sugar, containing Net, 301 C. 2 Q. 21 lb. at 4 <i>l.</i> 2 <i>s.</i> per Cent. abating 8 <i>s.</i> 4 <i>d.</i> on the whole Parcel	1236	10	0
By <i>Richard Pouldon</i> , 54 Bags of Pepper, containing 18900 lb. Weight, at 12 <i>d.</i> per lb.	945	0	0
By <i>Michael Reau</i> , 34 Pipes of Canary, at 28 <i>l.</i> per Pipe	952	0	0
By <i>James Vairey</i> , 250 Barrels of Raisins, containing 412 C. 2 Qrs. at 44 <i>s.</i> per C.	907	10	0
	4041	0	0

The Goods afterwards bought, wherein the said Partners were concerned, each one Fourth, were as follows, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
960 lb. of Cochineal, at 1 <i>l.</i> 5 <i>s.</i> per lb. —	1200	0	0
880 Reams of Paper, at 4 <i>s.</i> 6 <i>d.</i> per Ream —	198	0	0
10 Hogsh. of French Wines, at 10 <i>l.</i> 10 <i>s.</i> per Hhd. —	105	0	0
15 Pipes of Canary, at 28 <i>l.</i> per Pipe —	420	0	0
	1923	0	0

5964 0 0

All which Goods were paid for by *Edward Montagu*, partly with the Money taken up at Interest for the Company Account, and the Rest contributed by the Partners, as appears by their several Accounts hereafter inserted.

And now the Money which they borrowed being repaid, and most of the Goods sold, they have agreed to dissolve the Partnership, upon the Conditions hereafter mentioned; in order whereunto, they give in the following Accounts of their Transactions, together with the Particulars of Goods remaining, and Debts standing out.

*Edward Montagu, makes himself Debtor.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Received for 18 Chefts Sugar, qt. Net, 98 C. $\frac{3}{4}$ —	454	5	0
Received for 32 Bags Pepper, qt. 11220 lb. —	608	8	0
Received and borrowed of <i>Wilb. Hill</i> , at 6 per Cent. —	1000	0	0
Received of my Partner, <i>Richard Poulton</i> —	230	15	0
Received of <i>Michael Reau</i> —	230	15	0
Received of <i>James Varey</i> —	230	15	0
Received for 16 Pipes Canary (partable) at 30 <i>l.</i> —	480	0	0
Received for 10 Pipes more, in Company $\frac{1}{2}$ —	296	10	0
Received for 650 lb. Cochineal, at several Prices —	910	0	0
Received for 100 Barrels Raisins, qt. 164 C. —	388	0	0
	4829	8	0

*Edward Montagu, makes himself Creditor.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid <i>James King</i> , for the Goods bought of him in $\frac{4}{5}$ —	1923	0	0
Repaid <i>Wilb. Hill</i> , the Money borrowed —	1000	0	0
Paid for 3 Months Interest on Ditto —	15	0	0
Paid to my Partners, viz.			
To <i>Richard Poulton</i> —	200	0	0
To <i>Michael Reau</i> —	192	0	0
To <i>James Varey</i> —	187	10	0
	3517	10	0
Balance	1311	18	0
	4829	8	0

Richard



Richard Pouldon, *makes himself Debtor.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Received for 30 Chests Sugar, qt. 156 C. $\frac{1}{2}$	704	5	0
Received in Part, for 310 lb. Cochineal			
Sold <i>William Hunt</i>	300	0	0
The Rest, viz 160l. to stand out 6 Months			
Received for 18 Pipes Canary (partable)	540	0	0
Received for 22 Bags Pepper, qt. 7680 lb.	415	10	0
Received of my Partner, <i>Edward Montagu</i>	200	0	0
	2159	15	0

Richard Pouldon, *makes himself Creditor.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid my Partner, <i>Edward Montagu</i>	230	15	0
Paid <i>Michael Reau</i>	500	0	0
Paid <i>James Varey</i>	500	0	0
	1230	15	0
Balance	929	0	0
	2159	15	0

Michael Reau, *makes himself Debtor.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Received for 150 Barrels Raisins, qt. Net 248 C.	620	0	0
Received for 8 Chests Sugar, qt. Net 46 C. $\frac{1}{4}$	202	0	0
Received of my Partner, <i>Edward Montagu</i>	192	0	0
Received of <i>Richard Pouldon</i>	500	0	0
	1514	0	0

Michael Reau, *makes himself Creditor.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid my Partner, <i>Edward Montagu</i>	230	15	0
Balance	1283	5	0
	1514	0	0

James Varey, *makes himself Debtor.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Received for 500 Reams Paper, at 5s. per Ream	125	0	0
Received of my Partner, <i>Edward Montagu</i>	187	10	0
Received of <i>Richard Pouldon</i>	500	0	0
Sold <i>John Dent</i> , 5 Hogsheads of French Wines, at 12l. } per Hoghead, to pay in 3 Months, 60l. }	812	10	0

*James Varey, makes himself Creditor.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid my Partner, <i>Edward Montagu</i>	230	15	0
Paid Charges for Self and Partners, on Goods partable	12	13	0
Paid Ditto, on Goods in Company $\frac{1}{4}$	2	5	0
	<hr/>		
	245	13	0
Balance	566	17	0
	<hr/>		
	812	10	0

*The Goods remaining unsold, viz.*

	<i>l.</i>	<i>s.</i>
380 Reams Paper, cost	85	10
5 Hogsh. French Wines	52	10
5 Pipes Canary	140	0
	<hr/>	
	278	0

*The Debts standing out, viz.*

	<i>l.</i>	<i>s.</i>
Due from <i>William Hunt</i>	160	0
Due from <i>John Dent</i>	60	0
	<hr/>	
	220	0

All which Goods remaining, as also the Debts standing out, *James Varey* has agreed with his other Partners to take to his own Account, they allowing him 5*l.* each, viz. 15*l.* in Consideration thereof.

It is required to state the Account, as it ought to have been done in their several Ledgers, pursuant to the said Agreement, in order to discover whether their Accounts will agree?

*Both when each Partner is to be accountable to each other for his Share, and when he is to be accountable to the whole Company for his Share?*

1*st.* *The Solution of Snell's 6 Questions, by a Method entirely new, agreeable to the Laws of Reason, and adapted to the Capacity of all.*

## QUESTION I.

In the stating of each Question, I shall observe two Methods, viz. when each Partner is to be accountable for each other's Share, and when he is to be accountable to the whole Company for his Share.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{3}$ of <i>A's</i> Inputs is	203	6	8	$\frac{1}{3}$ of <i>A's</i> neat Proceeds is	176	0	0
$\frac{1}{3}$ of <i>B's</i> Inputs is	153	6	8	$\frac{1}{3}$ of <i>B's</i> neat Proceeds is	238	6	8
$\frac{1}{3}$ of <i>C's</i> Inputs is	226	13	4	$\frac{1}{3}$ of <i>C's</i> neat Proceeds is	227	6	8
Each Man's Gain is	58	6	8				
	<hr/>				<hr/>		
	641	13	4		641	13	4
							<i>A's</i>

*Solution of SNELL's six Questions.*

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	<i>l.</i>	<i>s.</i>	<i>d.</i>
A's Inputs —	610	0	0
B's Inputs —	460	0	0
C's Inputs —	680	0	0
The whole Gain is	175	0	0
	<hr/>		
	1925	0	0

	<i>l.</i>	<i>s.</i>	<i>d.</i>
A's neat Proceeds —	528	0	0
B's neat Proceeds —	715	0	0
C's neat Proceeds —	682	0	0
	<hr/>		
	1925	0	0

<i>l.</i>	<i>s.</i>	<i>d.</i>
A = 610	0	0
A's $\frac{1}{3}$ 583	6	8
	<hr/>	
	26	13 4

<i>l.</i>	<i>s.</i>	<i>d.</i>
B = 460	0	0
B's $\frac{1}{3}$ 583	6	8
	<hr/>	
	123	6 8

<i>l.</i>	<i>s.</i>	<i>d.</i>
C = 680	0	0
C's $\frac{1}{3}$ 583	6	8
	<hr/>	
	96	13 4

A has put in more than } B has put in less } C has put in more  
his Share. } than his Share. } than his Share.

And first, when each Partner is to be accountable for each other's Share.

*The Accompt stated between A, B, and C.*

	<i>B</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes A $\frac{1}{3}$ of his own neat Proceeds	—	238	6	8
Owes Ditto, what he is short in Stock	—	26	13	4
		<hr/>		
		265	0	0

	<i>A</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes B $\frac{1}{3}$ of his own neat Proceeds	—	176	0	0
Therefore A wants of B to Balance	—	89	0	0
		<hr/>		
		265	0	0

	<i>C</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes A $\frac{1}{3}$ of his own neat Proceeds	—	227	6	8
		<hr/>		
		227	6	8

	<i>A</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes C $\frac{1}{3}$ of his own neat Proceeds	—	176	0	0
Therefore A wants of C to Balance	—	51	6	8
		<hr/>		
		227	6	8

*The*

*The Account stated between C and B.*

		<i>B</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>C</i> $\frac{2}{3}$ of his own neat Proceeds	—	—	238	6	8
Owes Ditto, what he is short in Stock	—	—	96	13	4
			335	0	0
		<i>C</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>B</i> $\frac{1}{3}$ of his own neat Proceeds	—	—	227	6	8
Therefore <i>C</i> wants of <i>B</i> to Balance	—	—	107	13	4
			335	0	0

The next for what each Partner owes, or wants of the Company.

		<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>B</i> owes <i>A</i>	—	89	0	0	<i>A</i> wants of <i>B</i>	—	89	0	0
owes <i>C</i>	—	107	13	4	wants of <i>C</i>	—	51	6	8
Therefore <i>B</i> owes } the Co. — }		196	13	4	Therefore <i>A</i> wants } of the Co. — }		140	6	8
		<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>C</i> wants of <i>B</i>	—	107	13	4	Hence it may be observed, that what <i>A</i> and <i>C</i> want of the Co. is owing by <i>B</i> to the Co.				
owes <i>A</i>	—	51	6	8					
Therefore <i>C</i> wants } of the Co. — }		56	6	8					

## QUESTION II.

		<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{3}$ of the prime Cost is	350	0	0		Having deducted 33%.	}	367	17	9
Each Man's Gain is	17	17	9		16s. 9d. for Charges				
					and Abatement from				
					the Gross Sales; $\frac{1}{3}$ of	}	367	17	9
					the remaining neat				
					Proceeds is	—	367	17	9
The prime Cost is	1050	0	0		The neat Proceeds		1103	13	3
The whole Gain is	53	13	3						
							1103	13	3

First when each Partner is to be accountable for each other's Share.

*The*

*The Account stated between A, B, and C.*

<i>B</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>A</i> $\frac{1}{3}$ of the neat proceeds in his hands	—	367	17	9
		<hr/>		
<i>A</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>B</i> the Debt received of <i>E</i>	—	7	10	0
Owes ditto, what ditto has advanced for him	—	60	0	0
Therefore <i>A</i> wants of <i>B</i> to Balance	—	300	7	9
		<hr/>		
		367	17	9
		<hr/>		
<i>B</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>C</i> $\frac{1}{3}$ of the Neat proceeds in his Hands	—	367	17	9
		<hr/>		
<i>C</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>B</i> for Wheat	—	325	0	0
Therefore <i>C</i> wants of <i>A</i> to Balance	—	42	17	9
		<hr/>		
		367	17	9
		<hr/>		

*The Account stated between A, and C.*

		<i>A</i>		<i>l.</i>		<i>s.</i>		<i>d.</i>	
Owes <i>C</i> what ditto has advanced for him		—		90		0		0	
<hr/>									
The next for what each Partner owes or wants of the Company.									
				<i>l.</i>		<i>s.</i>		<i>d.</i>	
<i>B</i> owes <i>A</i>	—	300	7	9	<i>A</i> wants of <i>B</i>	—	300	7	9
owes <i>C</i>	—	42	17	9	owes <i>C</i>	—	90	0	0
		<hr/>				<hr/>			
Therefore <i>B</i> owes the	} 343 5 6								
Co.		<hr/>				<hr/>			
		<i>l.</i>		<i>s.</i>		<i>d.</i>			
<i>C</i> wants of <i>B</i>	—	42	17	9	Hence it may be observed (as	in the last Question) that what			
wants of <i>A</i>	—	90	0	0	<i>A</i> and <i>C</i> wants of the Co. the	same is owing to the Co.			
		<hr/>				by <i>B</i> .			
Therefore <i>C</i> wants of	} 132 17 9								
the Co.		<hr/>							

		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>A</i> wants of <i>B</i>	—	300	7	9
owes <i>C</i>	—	90	0	0
		<hr/>		

Therefore <i>A</i> wants	} 210 7 9			
of Co.		<hr/>		

Hence it may be observed (as in the last Question) that what *A* and *C* wants of the Co. the same is owing to the Co. by *B*.

## QUESTION III.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{3}$ Of the prime Cost is	280	0	0	Having deducted			
Each Man's Gain is	24	19	2	17 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> for			
				Charges and Com-			
				mission from the			
				Gross Sales; $\frac{1}{3}$ of			
				theremaining Neat			
				Proceeds is			
					304	19	2
					304	19	2
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
The prime Cost is	—	840	0 0	The Neat Proceeds	914	17	6
The whole Gain is	—	74	17 6				
					914	17	6

$\frac{1}{3}$  Part of each Man's Gain is 8*l.* 6*s.* 4*d.*  $\frac{2}{3}$

First when each Partner is to be accountable for each other's Share.

*The Accompt stated between G, F, and E.*

	<i>G</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>F</i> $\frac{1}{3}$ of the Neat Proceeds in his Hands	—	304	19	2
	<i>F</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>G</i> what he allows by Agreement	—	5	0	0
Therefore <i>F</i> wants of <i>G</i> to Balance	—	299	19	2
		304	19	2
	<i>G</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>E</i> $\frac{1}{3}$ of the Neat Proceeds in his Hands	—	304	19	2
	<i>E</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>G</i> what he allows him by Agreement	—	5	0	0
Therefore <i>E</i> wants of <i>G</i> to Balance	—	299	19	2
		304	19	2

*The Accompt stated between E, and F.*

	<i>F</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>E</i> for his whole Share paid by him	—	280	0	0
Owes ditto $\frac{1}{3}$ Part of his own Gain in Consideration thereof		8	6	$\frac{2}{3}$
Therefore <i>E</i> wants of <i>F</i> to Balance	—	288	6	$\frac{2}{3}$
				The

The next for what each Partner owes, or wants of the Company.

	l. s. d.		l. s. d.
G owes F — —	299 19 2	F wants of G — —	299 19 2
owes E — —	299 19 2	owes E — —	288 6 4 $\frac{2}{3}$

Therefore G owes the Co. — —	} 599 18 4	Therefore F wants of the Co. — —	} 11 12 9 $\frac{1}{3}$
------------------------------	------------	----------------------------------	-------------------------

	l. s. d.		
E wants of G — —	299 19 2	Here observe also, that what G owes the Co. is equal to what F and E wants of the Co. as observed in the two last Questions.	
wants of F — —	288 6 4 $\frac{2}{3}$		

Therefore E wants of the Co. — —	} 588 5 6 $\frac{2}{3}$
----------------------------------	-------------------------

### QUESTION IV.

As Part of this Wheat is sold by one of the Partners, in a foreign country, for foreign Coin, it will not be amiss here, to shew the Calculation and Reduction of it into *Sterling Money* as follows.

	Gs. St. P.	
100 Qrs. at 22 Guilders, amounts to — —	2200 0 0	
	Gs. St.	
Isaac Berney pays Charges on the Whole —	114 15 }	152 10 0
Ditto pays ditto on the <i>Holland Doeck</i> —	37 15 }	

The Net Proceeds in his Hands — —	2047 10 0
-----------------------------------	-----------

Which being divided by 6, because 6 Guilders, makes one Pound *Flemish*, there will arise 341*l.* 5*s.* 0*d.* *Flemish Money*. Then by the Rule of Proportion, say

As 36*s.* 8*d.* : 20*s.* : : 341*l.* 5*s.* : 3722*s.* 9*d.* *Sterling* near or 186*l.* 2*s.* 9*d.* but to agree with the Question let us call it 186*l.* 2*s.* 10*d.*

	l. s. d.		l. s. d.
<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"><math>\frac{1}{2}</math> Of the prime cost is —</div> <div style="margin-right: 10px;">} 375 0 0</div> <div>Having deducted 82<i>l.</i> 5<i>s.</i> 6<i>d.</i> for <i>James White's</i> Charges, from his Gross Sales <math>\frac{1}{2}</math> of the Net Proceeds is — —</div> </div>		} 363 17 3	
<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">Each Man's Gain is —</div> <div style="margin-right: 10px;">} 81 18 8</div> <div>Having deducted 152<i>gs.</i> 10<i>st.</i> for <i>Isaac Berney's</i> Charges, from his Gross Sales <math>\frac{1}{2}</math> of the Net Proceeds is <i>Sterling</i> —</div> </div>			} 93 1 5
456 18 8		456 18 8	

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
The prime Cost is	750	0	0	James White's Net	727	14	6
The whole Gain is	163	17	4	Proceeds.			
				Isaac Berney's Net	186	2	10
				proceeds			
	913	17	4		913	17	4

First when each Partner is to be accountable for each other's Share.

	JAMES WHITE	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Isaac Berney</i> $\frac{1}{2}$ of his own Receipts	_____	80	0	0

ISAAC BERNEY		<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>James White</i> $\frac{1}{2}$ of the Charges paid by ditto <i>White</i>		7	7	9
on the Wheat				
Owes ditto $\frac{1}{2}$ of the Charges paid by ditto <i>White</i> on the		33	15	0
<i>Holland Doeck</i>				
Therefore <i>Isaac Berney</i> wants of ditto <i>White</i> in Sterling		38	17	3
Money to Balance				
		<hr/> 80 0 0		

	ISAAC BERNEY	<i>Gr.</i>	<i>St.</i>	<i>P.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes James White $\frac{1}{2}$ of his own Receipts	1100	0	0	=	100	0	0

	JAMES WHITE	<i>Gr.</i>	<i>St.</i>	<i>P.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes Isaac Berney $\frac{1}{2}$ of the Charges	57	7	8	=	5	4	4
paid by ditto Berney on the Wheat							
Owes ditto $\frac{1}{2}$ of the Charges paid by	18	17	8	=	1	14	3
ditto B. on the Holland Doeck							
Therefore James White wants of Isaac	1023	15	0	=	93	1	5
Berney, in Dutch Money, to balance							
	1100	00	0	=	100	00	0

The next for what each Partner owes, or wants of the Company.

	JAMES WHITE	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Isaac Berney</i>	<u>          </u>	38	17	3
Wants of <i>Isaac Berney</i>	<u>          </u>	93	1	5
		<hr/>		
Therefore <i>James White</i> wants of the Company	<u>          </u>	54	4	2

ISAAC



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	ISAAC BERNEY	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>James White</i>	_____	93	1	5
Wants of <i>James White</i>	_____	38	17	3

Therefore *Isaac Berney* owes the Company \_\_\_\_\_ 54 4 2

	By the first METHOD	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>James White</i> wanted of <i>Isaac Berney</i>	_____	93	1	5
Owed <i>Isaac Berney</i>	_____	38	17	3

Therefore *James White* still wants of *Isaac Berney* \_\_\_\_\_ 54 4 2

Consequently the two Methods agree in this Case.

## QUESTION V.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{3}$ Of <i>A's</i> Inputs is	166	13	4	Having deducted 26 <i>l.</i>	} 113 10 8		
$\frac{1}{3}$ Of <i>B's</i> Inputs is	163	0	0	18 <i>s.</i> for <i>A's</i> Charges			
$\frac{1}{3}$ Of <i>C's</i> Inputs is	161	13	4	from his Gross Sales			
$\frac{1}{3}$ Of <i>B's</i> Charges is	22	0	0	$\frac{1}{3}$ of his Net Proceeds			
Each Man's true	} 62	2	1 $\frac{1}{2}$	is _____			
Gain is				$\frac{1}{3}$ Of <i>B's</i> Bill is	36	16	1 $\frac{1}{2}$
				$\frac{1}{3}$ Of <i>C's</i> Bill is	425	2	0

575 8 9  $\frac{1}{2}$

575 8 9  $\frac{1}{2}$

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>A's</i> Inputs	500	0	0	<i>A's</i> Net Proceeds	340	12	0
<i>B's</i> Inputs	489	0	0	<i>B's</i> Bill is	110	8	4
<i>C's</i> Inputs	485	0	0	<i>C's</i> Bill is	1275	6	0
<i>B's</i> Charges	66	0	0				
The whole Gain is	186	6	4				

1726 6 4

1726 6 4

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>A</i> = 500	0	0	<i>B</i> = 489	0	0	<i>C</i> = 485	0	0
<i>A's</i> $\frac{1}{3}$ 491	6	8	<i>B's</i> $\frac{1}{3}$ 491	6	8	<i>C's</i> $\frac{1}{3}$ 491	6	8
8	13	4	2	6	8	6	6	8

*A* has put in more than his Share. | *B* has put in less than his Share. | *C* has put in less than his Share.

First, when each Partner is to be accountable for each other's Share.

## The Accompt stated between A, B, and C.

<i>A</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>B</i> $\frac{1}{3}$ of his own net Proceeds	—	—	113	10	8
Owes Ditto $\frac{1}{3}$ of the Charges paid by <i>B</i>	—	—	22	0	0
			<hr/>		
			135	10	8
<i>B</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>A</i> , what he is short in Stock	—	—	2	6	8
Owes Ditto, $\frac{1}{3}$ of his own Receipts	—	—	36	16	$1\frac{1}{3}$
Therefore <i>B</i> wants of <i>A</i> to Balance	—	—	96	7	$10\frac{2}{3}$
			<hr/>		
			135	10	8
<i>C</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>A</i> what he is short in Stock	—	—	6	6	8
Owes Ditto $\frac{1}{3}$ of his own Receipts	—	—	425	2	0
			<hr/>		
			431	8	8
<i>A</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>C</i> $\frac{1}{3}$ of his own net Proceeds	—	—	113	10	8
Therefore <i>A</i> wants of <i>C</i> to Balance	—	—	317	18	0
			<hr/>		
			431	8	8

## The Accompt stated between B and C.

<i>C</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>B</i> $\frac{1}{3}$ of his own Receipts	—	—	425	2	0
Owes Ditto $\frac{1}{3}$ of the Charges paid by <i>B</i>	—	—	22	0	0
			<hr/>		
			447	2	0
<i>B</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>C</i> $\frac{1}{3}$ of his own Receipts	—	—	36	16	$1\frac{1}{3}$
Therefore <i>B</i> wants of <i>C</i> to Balance	—	—	410	5	$10\frac{2}{3}$
			<hr/>		
			447	2	0

The next for what each Partner owes, or wants of the Company.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>A</i> owes <i>B</i> —	96	7	$10\frac{2}{3}$	<i>C</i> owes <i>B</i> —	410	5	$10\frac{2}{3}$
wants of <i>C</i> —	317	18	0	owes <i>A</i> —	317	18	0
	<hr/>				<hr/>		
Therefore <i>A</i> wants } of the Co. — }	221	10	$1\frac{1}{3}$	Therefore <i>C</i> owes } the Co. — }	728	3	$10\frac{2}{3}$
					<hr/>		
					<i>B</i> wants		

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>B</i> wants of <i>A</i> —	96	7	$10\frac{2}{3}$
wants of <i>C</i> —	410	5	$10\frac{2}{3}$
<hr/>			
Therefore <i>B</i> wants } of the Co. — }	506	13	$9\frac{1}{3}$

Here it may be observed, as it has been before, that what is owing to the Co. by *C*, is wanted by *A* and *B* from the Co.

QUESTION VI.

Before this Question can be properly stated, it is necessary to make the following Calculations, *viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Edward Montagu</i> , puts in 56 Chests of Sugar, valued } at, as <i>per</i> Accompt ————	1236	10	0
<i>Richard Poulton</i> , puts in 54 Bags of Pepper, valued } at, as <i>per</i> Accompt ————	945	0	0
<i>Michael Reau</i> , puts in 30 Pipes of Canary, valued at, } as <i>per</i> Accompt ————	952	0	0
<i>James Varey</i> , puts in 250 Barrels of Raisins, valued } at, as <i>per</i> Accompt ————	907	10	0

The first Part of their Stock ————	4041	0	0
	<i>l.</i>	<i>s.</i>	<i>d.</i>

<i>James Varey</i> , pays Charges on this Accompt, as <i>per</i> } his Accompt ————	12	13	0
	<i>l.</i>	<i>s.</i>	<i>d.</i>

<i>Edward Montagu</i> , has received upon this Accompt, } as <i>per</i> his Accompt ————	1930	13	0
<i>Richard Poulton</i> , has received upon this Accompt, as } <i>per</i> his Accompt ————	1659	15	0
<i>Michael Reau</i> , has received upon this Accompt, as } <i>per</i> his Accompt ————	822	0	0

The whole Returns of this 1st Part of their Stock —	4412	8	0
	<i>l.</i>	<i>s.</i>	<i>d.</i>

The whole Returns ————	4412	8	0
The Stock and Charges ————	4053	13	0

The Gain, by this Part of their Stock, is ————	358	15	0
Then by the Rule of Fellowship say,			

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
As 4041	:	1930	13	::	1236	10	:	590 15 $1\frac{1}{4}$ for <i>Ed. Montagu.</i>
				::	945	0	:	451 9 $9\frac{3}{4}$ for <i>Rd. Poulton.</i>
				::	952	0	:	454 16 $7\frac{3}{4}$ for <i>Mich. Reau.</i>
				::	907	10	:	433 11 $5\frac{1}{4}$ for <i>James Varey.</i>

The Proof ————	1930	13	0
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190 *Solution of SNELL's six Questions.*

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
As 4041	:	1659	15	::	1236	10	:	507 17 3½ for <i>Edw. Montagu.</i>
				::	945	0	:	388 2 9 for <i>Rd. Pouldon.</i>
				::	952	0	:	391 0 3 for <i>Mich. Reau.</i>
				::	907	10	:	372 14 8½ for <i>James Varey.</i>

The Proof                      1659 15 0

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
As 4041	:	822	0	::	1236	10	:	251 10 5½ for <i>Edward Montagu.</i>
				::	945	0	:	192 4 6½ for <i>Richard Pouldon.</i>
				::	952	0	:	193 13 0¼ for <i>Michael Reau.</i>
				::	907	10	:	184 11 11¾ for <i>James Varey.</i>

The Proof                      822 0 0

The next for their Shares of the Charges.

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
As 4041	:	12	13	::	1236	10	:	3 17 5 for <i>Edward Montagu.</i>
				::	945	0	:	2 19 2 for <i>Richard Pouldon.</i>
				::	952	0	:	2 19 7¼ for <i>Michael Reau.</i>
				::	907	10	:	2 16 9¾ for <i>James Varey.</i>

The Proof                      12 13 0

*Edward Montagu.*

His Stock part- able is —	}	1236 10 0	His Shares of Returns	}	590 15 1¼
His Share of Charges is			by this Part of the Stock —		507 17 3½
		3 17 5			251 10 5½

Therefore his  
Gain by this  
Part of the  
Stock is —

109 15 5¾

His ¼ of sundry  
Goods, the  
other Part of  
their Stock is

480 15 0

His ¼ of his own Re-  
ceipts —

301 12 6

His ¼ of his own  
Charges is —

3 15 0

His ¼ of *Richard*  
*Pouldon's* —

75 0 0

His ¼ of *Ja. Va-*  
*rey's* Charges  
is —

0 11 3

His ¼ of *James Varey's*

155 15 0

His Allowance  
to *Jam. Varey*

5 0 0

Therefore his  
Gain by this  
Part of the  
Stock is —

42 6 3

1882 10 4¾

1882 10 4¾

*Richard Poulton.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
His Stock part- able is —	945	0	0	His Share of Re- turns by this Part of the Stock —	451	9	9 $\frac{1}{4}$
His Share of Charges is —	2	19	2		388	2	9
Therefore his Gain by this Part of the Stock is —	83	17	10 $\frac{3}{4}$		192	4	6 $\frac{1}{2}$
His $\frac{1}{4}$ of fundry Goods, the other Part of the Stock is —	480	15	0	His $\frac{1}{4}$ of <i>Edw. Mon- tagu's</i> Receipts —	301	12	6
His $\frac{1}{4}$ of <i>Ed. Mon- tagu's</i> Charges	3	15	0	His $\frac{1}{4}$ of his own Re- ceipts —	75	0	0
His $\frac{1}{4}$ of <i>J. Va- rey's</i> Charges	0	11	3	His $\frac{1}{4}$ of <i>James Va- rey's</i> —	155	15	0
His Allowance to <i>J. Varey</i>	5	0	0				
Therefore his Gain by this Part of the Stock is —	42	6	3				
	1564	4	6 $\frac{3}{4}$		1564	4	6 $\frac{3}{4}$

*Michael Reau.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
His Stock part- able is —	952	0	0	His Shares of Returns by this Part of the Stock —	454	16	7 $\frac{3}{4}$
His Share of Charges is —	2	19	7 $\frac{1}{4}$		399	0	3
Therefore his Gain by this Part of the Stock is —	84	10	3 $\frac{3}{4}$		193	13	0 $\frac{1}{4}$
His $\frac{1}{4}$ of fundry Goods, the other Part of the Stock is —	480	15	0	His $\frac{1}{4}$ of <i>Edw. Mon- tagu's</i> Receipts —	301	12	6
His $\frac{1}{4}$ of <i>Ed. Mon- tagu's</i> Charges	3	15	0	His $\frac{1}{4}$ of <i>Richard Poul- don's</i> —	75	0	0
His $\frac{1}{4}$ of <i>J. Va- rey's</i> Charges	0	11	3	His $\frac{1}{4}$ of <i>James Va- rey's</i> —	155	15	0
His Allowance to <i>J. Varey</i>	5	0	0				
Therefore his Gain by this Part of the Stock is —	42	6	3				
	1571	17	5		1571	17	0

## James Varey.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
His Stock part- able is —	907	10	0	His Shares of Re- turns by this Part	433	11	5 $\frac{1}{4}$
His Share of Charges is —	2	16	9 $\frac{3}{4}$	of the Stock —	372	14	8 $\frac{1}{2}$
Therefore his Gain by this Part of the Stock is —	80	11	3 $\frac{3}{4}$		184	11	11 $\frac{3}{4}$
His $\frac{1}{4}$ of sundry Goods the other Part of the Stock is —	480	15	0	His $\frac{1}{4}$ of <i>Ed. Monta- gu's</i> Receipts —	301	12	6
His $\frac{1}{4}$ of <i>Ed. Monta- gu's</i> Charges	3	15	0	His $\frac{1}{4}$ of <i>Rd. Poul- don's</i> —	75	0	0
His $\frac{1}{4}$ of his own Charges —	0	11	3	His $\frac{1}{4}$ of his own is	155	15	0
Therefore his Gain by this Part of the Stock is —	62	6	3	His Allowance from his three Partners is	15	0	0
	1538	5	7 $\frac{1}{2}$		1538	5	7 $\frac{1}{2}$

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
The 1st Part of the Stock as before set down is —	4041	0	0	The Returns as before set down	4412	8	0
The Charges on this Part —	12	13	0				
The whole Gain is —	358	15	0				
<i>Ed. Montagu</i> buys fun- dry Goods, each to have $\frac{1}{4}$ —	1923	0	0	<i>Ed. Montagu</i> has received for this Part of Stock	1206	10	0
His own Charges on this Part —	15	0	0	<i>Rd. Pouldon</i> for Ditto —	300	0	0
<i>Ja. Varey's</i> Charges	2	5	0	<i>Ja. Varey</i> for Ditto	623	0	0
The whole Gain on this Part —	189	5	0				
	6541	18	0		6541	18	0

First, when each Partner is to be accountable for each other's Share.

*The Account stated between Edward Montagu, Richard Poulton, Michael Reau, and James Varey.*

*Richard Poulton*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Edward Montagu</i> , his proportional Share of his own Receipts	507	17	3½
Owes Ditto, his $\frac{1}{4}$ Share of Ditto	75	0	3
Owes Ditto, his $\frac{1}{4}$ Share of Int. paid by Ditto <i>Montagu</i>	3	15	0
Owes Ditto, his $\frac{1}{4}$ Share of Stock in Fourths	480	15	0
Owes Ditto, what he received of him in Cash	200	0	0
	1267	7	3½

*Edward Montagu*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Richard Poulton</i> , his proportional Share of his own Receipts	451	9	9¼
Owes Ditto, his $\frac{1}{4}$ Share of Ditto	301	12	6
Owes Ditto, what he has received of him in Cash	230	15	0
Therefore <i>Edward Montagu</i> wants of <i>Richard Poulton</i> to Balance	283	10	0¼
	1267	7	3½

*Edward Montagu*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Michael Reau</i> , his proportional Share of his own Receipts	454	16	7¾
Owes Ditto, his $\frac{1}{4}$ Share of Ditto	301	12	6
Owes Ditto, what he has received of him in Cash	230	15	0
	987	4	1¾

*Michael Reau*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Edward Montagu</i> , his proportional Share of his own Receipts	251	10	5½
Owes Ditto, his $\frac{1}{4}$ Share of Int. paid by Ditto <i>Montagu</i>	3	15	0
Owes Ditto, his $\frac{1}{4}$ Share of Stock in Fourths	480	15	0
Owes Ditto, what he has received of him in Cash	192	0	0
Therefore <i>Michael Reau</i> , wants of <i>Edward Montagu</i> to Balance	59	3	8¼
	987	4	1¾

*Edward Montagu*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>James Varey</i> , his proportional Share of his own Receipts	433	11	5 $\frac{1}{4}$
Owes Ditto, his $\frac{1}{4}$ Share of Ditto	301	12	6
Owes Ditto, his proportional Share of Charges paid by Ditto <i>Varey</i>	3	17	5
Owes Ditto, his $\frac{1}{4}$ Share of Ditto	0	11	3
Owes Ditto, what he has received of him in Cash	230	15	0
Owes Ditto, what he allows <i>per Agreement</i>	5	0	0
	975	7	7 $\frac{1}{4}$

*James Varey*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Edward Montagu</i> , his $\frac{1}{4}$ Share of his own Receipts, &c.	155	15	0
Owes Ditto, his $\frac{1}{4}$ Share of Interest paid by Ditto <i>Montagu</i>	3	15	0
Owes Ditto, his $\frac{1}{4}$ Share of Stock in Fourths	480	15	0
Owes Ditto, what he has received of him in Cash	187	10	0
Therefore <i>James Varey</i> , wants of <i>Edward Montagu</i> to Balance	147	12	7 $\frac{1}{4}$
	975	7	7 $\frac{1}{4}$

*The Accompt stated between Richard Pouldon, Michael Reau, and James Varey.*

*Michael Reau*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Richard Pouldon</i> , his proportional Share of his own Receipts	192	4	6 $\frac{1}{2}$
Owes Ditto, what he has received of him in Cash	500	0	0
	692	4	6 $\frac{1}{2}$

*Richard Pouldon*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Michael Reau</i> , his proportional Share of his own Receipts	391	0	3
Owes Ditto, his $\frac{1}{4}$ Share of Ditto	75	0	0
Therefore <i>Richard Pouldon</i> , wants of <i>Michael Reau</i> to Balance	226	4	3 $\frac{1}{2}$
	692	4	6 $\frac{1}{2}$

*James*



*James Varey*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Richard Poulton</i> , his $\frac{1}{4}$ Share of his own Receipts	155	15	0
Owes Ditto, what he has received of him in Cash	500	0	0
	<hr/>		
	655	15	0

*Richard Poulton*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>James Varey</i> , his proportional Share of his own Receipts	372	14	8 $\frac{1}{2}$
Owes Ditto, his $\frac{1}{4}$ Share of Ditto	75	0	0
Owes Ditto, what he allows <i>per Agreement</i>	5	0	0
Owes Ditto, his proportional Share of Charges paid by Ditto <i>Varey</i>	2	19	2
Owes Ditto, his $\frac{1}{4}$ Share of Charges paid by Ditto	0	11	3
Therefore <i>Richard Poulton</i> , wants of <i>James Varey</i> to Balance	199	9	10 $\frac{1}{2}$
	<hr/>		
	655	15	0

*The Account stated between Michael Reau and James Varey.*

*Michael Reau.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>James Varey</i> , his proportional Share of his own Receipts	184	11	11 $\frac{3}{4}$
Owes Ditto, his proportional Share of Charges paid by Ditto <i>Varey</i>	2	19	7 $\frac{1}{4}$
Owes Ditto, his $\frac{1}{4}$ Share of Ditto, paid by Ditto <i>Varey</i>	0	11	3
Owes Ditto, what he allows by Agreement	5	0	0
	<hr/>		
	193	2	10

*James Varey*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Michael Reau</i> , his $\frac{1}{4}$ Share of his own Receipts	155	15	0
Therefore <i>James Varey</i> , wants of <i>Michael Reau</i> to Balance	37	7	10
	<hr/>		
	193	2	10

The next for what each Partner owes or wants of the Company.

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Richard Poulton</i> , wants of <i>Michael Reau</i>	226	4	3 $\frac{1}{2}$	}	425	14 2
of <i>James Varey</i>	199	9	10 $\frac{1}{2}$			
owes <i>Edward Montagu</i>					283	10 0 $\frac{1}{4}$
	<hr/>					
Therefore <i>Richard Poulton</i> , wants of the Company	142	4	1 $\frac{3}{4}$			
	<hr/>					

<i>Edward Montagu</i> , wants of <i>Richard Poulton</i> —	<i>l.</i> <i>s.</i> <i>d.</i> 283 10 0 $\frac{1}{4}$
owes <i>Michael Reau</i> — 59 3 8 $\frac{1}{4}$	} 206 16 3 $\frac{1}{2}$
owes <i>James Varey</i> — 147 12 7 $\frac{1}{4}$	
Therefore <i>Edward Montagu</i> , wants of the Company —	76 13 8 $\frac{1}{4}$
<i>Michael Reau</i> , owes <i>Richard Poulton</i> — 226 4 3 $\frac{1}{2}$	} 263 12 1 $\frac{1}{2}$
owes <i>James Varey</i> — 37 7 10	
wants of <i>Edward Montagu</i> —	
	59 3 8 $\frac{1}{4}$
Therefore <i>Michael Reau</i> , owes the Company —	204 8 5 $\frac{1}{2}$
<i>James Varey</i> , owes <i>Richard Poulton</i> —	<i>l.</i> <i>s.</i> <i>d.</i> 199 9 10 $\frac{1}{2}$
wants of <i>Edward Montagu</i> 147 12 7 $\frac{1}{4}$	} 185 0 5 $\frac{1}{4}$
of <i>Michael Reau</i> — 37 7 10	
Therefore <i>James Varey</i> , owes the Company —	14 9 5 $\frac{1}{4}$

Here it may be observed, as it has been already done, that what is owing to the Company, by *Michael Reau* and *James Varey*, is wanted of the Company by *Edward Montagu* and *Richard Poulton*.

Let the Learner here observe, with Regard to the six foregoing Questions, that each Man's Share, as there set down, is peculiarly adapted to *Snell's Method*; according to which Method, the 1st Set of Journals of the said six Questions, hereafter following, is composed. But inasmuch as it is a common Practice, with the Moderns, to keep an Accompt both of the Charges, and of the gross Sales, and is hereafter to be used in the two contracted Journals of the before cited six Questions; it is here necessary to add the following Alterations of what is already laid down, in order to corroborate the Truth of the last Journals.

## QUESTION 2d.

	<i>l.</i> <i>s.</i> <i>d.</i>
The Net Proceeds—	1103 13 3
To which add the } Charges —	33 16 9
The Gross Sales —	1137 10 0
	<i>l.</i> <i>s.</i> <i>d.</i>
$\frac{1}{3}$ of which is each } Man's true Share	379 3 4

## QUESTION 3d.

	<i>l.</i> <i>s.</i> <i>d.</i>
The Net Proceeds —	914 17 6
To which add the } Charges —	17 2 6
The Gross Sales —	932 0 0
	<i>l.</i> <i>s.</i> <i>d.</i>
$\frac{1}{3}$ of which is each } Man's true Share	310 13 4

QUESTION

QUESTION 4th.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>James White's</i> Net } Proceeds —	727	14	6
To which add his Charges —	82	5	6
<i>Isaac Berney's</i> Net } Proceeds —	186	2	10
To which add his Charges not accounted for —	3	8	6
<hr/>			
The Gross Sales —	999	11	4
<hr/>			
$\frac{1}{2}$ of which is each Man's true Share }	499	15	8
<hr/>			

QUESTION 5th.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The Net Proceeds —	1726	6	4
To which add the Charges —	26	18	0
As also what is lost by Exchange —	15	17	8
<hr/>			
The Gross Sales —	1769	2	0
<hr/>			
$\frac{1}{3}$ of which is each Man's true Share }	589	14	0
<hr/>			

QUESTION 6th.

Deduct 15*l.* (*James Varey*, his Allowance from the Company) from 1538*l.* 5*s.* 7*d.*  $\frac{1}{2}$ , and you will have 1523*l.* 5*s.* 7*d.*  $\frac{1}{2}$  his true Share in the Company; as for his other Partners Shares, they are as there set down.

OBSERVATION.

I need not suggest to the Intelligent, that after the foregoing Method, any other Questions in Co. Accompts may be stated, and even by any common Tradesman, or Person unacquainted therewith, since the Method will be found to be general in all Cases, when the same is thoroughly considered.



2d. SNELL's six Questions journalized by a Partner Agent, who is to be accountable only for his own Share of the outstanding Debts, and by each of his Partners to answer him, that is, when they are to be accountable to each other for their Shares, according to SNELL's own Plan.

But before I proceed to the Journals themselves, I shall here lay down the following general Rules, which will very much assist the Learner in making his Journal Entries.

Rules for keeping Co. Accompts amongst one's own private Affairs, without a particular Accompt in Co. for each Partner, both when each Partner is to be accountable to each other for his Share, and when he is to be accountable to the whole Co. for his Share.

The chief Agent in the 1st Method, I call a Partner Agent, and in the 2d, a Partner Trustee.

1st. **W**HEN a Partner who is not the chief Agent, or Manager, finds his own Share, or any Part thereof, he must make Goods in the Hands of his acting Partner, or his Accompt in Co. with Ditto, or the Voyage, or Adventure in Co. with Ditto, or any other Title that he may please to give it, Dr; and Cash, or the Goods, &c. that he furnishes for his Share, or the neutral Person of whom bought, if on Trust, Cr; and when his acting Partner sends or delivers to him his Share of the Net Proceeds, or any Part thereof, he must make Cash, or the Goods, &c. so received, (or his acting Partner. provided he keeps the Net Proceeds of the Sale in his Hands) Dr, and Goods in the Hands of his acting Partner, or his Accompt in Co. with Ditto, or the Voyage, or Adventure in Co. with Ditto (according as he has titled his Accompt) Cr.

2d. But when the acting Partner finds both their Shares, or his own Share, and Part of his Partners, then he who is no Agent, must make

make Goods in the Hands of his acting Partner, or his Accompt in Co. with Ditto, or the Voyage, or Adventure in Co. with Ditto, as the Case may require, Dr, and acting Partner Cr for the same; and when he pays his acting Partner, he must make acting Partner Dr, and the Accompt that pays him Cr for the same. For stating the Returns, see the 1st Case above. Observe that an Agent may make Use of the 1st or 2d Rule laid down above, when he himself finds his own Share only, or when his Partner finds both their Shares.

*Method 1st.*

3d. But when a Partner acts as an Agent, and finds his other Partner his Share, or any Part thereof, as well as his own, which he may either take out of his Warehouse, or purchase it of another, in either Case he must make his Partner, for his Share, &c. and Goods in Company, or the Voyage, or Adventure in Co. for his own Share, Drs, and the Accompt, or Accompts from whence the Goods do arise, whether personal or real, Crs, or thus:

*Method 2d.*

He must make Goods in Co. or the Voyage, or Adventure in Co. Dr for the whole Amount, and the Accompt, or Accompts from whence they arise, whether personal or real, Crs, and in another Entrance, he must make Partner Dr, and the Goods in Co. or the Voyage or Adventure in Co. Cr for his Share herein. On the other Hand, in either Method, when the said Goods are sold, he must make the Person or Persons to whom sold, if sold on Credit, or the Thing which is received in Lieu thereof Dr for the whole Amount, and Goods in Company, or the Voyage or Adventure in Co. Cr for the same; and then he must close the said Goods, Voyage or Adventure in Co. thus; after having made it Dr for all the Charges he has been at thereon, and his Commission and Abatements if any, he must make the same Goods, Voyage, or Adventure in Co. Dr for his Partner's Share of the Net Proceeds, and his Partner Cr for the same; or thus, he may make his Partner Dr for his Share of the Charges, Commission, and Abatements, and then make him Cr for his Share of the Gross Sales, and in either Case he will have the same Result.

OBSERVATIONS.

1st. Observe that it would be something shorter for the Agent to debit the Person or Persons to whom the Goods are sold, or the Thing received in Lieu of them, to Sundries, viz. to his Partner for his Share, and to Goods in Co. for his own Share.

2d. Ob-

2d. Observe further, that if it be a Voyage or Adventure in Co. then let him debit Factor our Accompt to Sundries for the Net Proceeds in his Hands, *viz.* to his Partner for his Share, and to the Voyage or Adventure in Co. for his own Share.

3d. Observe further, if the Agent is to have Returns in Goods, then let him debit Factor my Accompt to the Voyage or Adventure in Co. for his own Share, and not give his Partner credit for his Share, until he receives and disposes of the Co's Goods.

N. B. Although I have made mention but of one Partner in the three foregoing general Rules and Observations, yet the same Rules hold good for two or more Partners, as will appear by the Examples or Questions themselves, whose Journals will be inserted by and by.

The three foregoing general Rules and Observations, are to be used as well by a Partner Agent and his Partners, as by an Agent Trustee and his Partners, as will appear by the Journals of each hereafter inserted; but in what Manner they are to be used, and where the Distinction lies, will much better be seen by the Examples themselves, than by a Multitude of Words, since Examples are ever preferable to Precepts; only let the Learner observe, that if it be a foreign Accompt, the Partner Agent uses my Accompt—but the Agent Trustee our Accompt—and that the fourth and fifth Rules following, are only to be used when each Partner is to be accountable to each other for his Share.

4th. When a Partner and Factor sends Goods abroad in which he has some certain Share, to another who himself is to have a Share therein, then he must make the Goods in Company so sent, or the Voyage or Adventure in Co. with his said Partner, according as he has titled his Accompt, Dr, and the Effects from whence the said Goods do arise, or the Person or Persons who furnished the same, Crs for the whole Amount; and again, he must make Partner his Accompt Dr, and the said Goods in Co. or the Voyage or Adventure in Co. just as he has titled his Accompt, Cr for his said Partner's Share therein; and on the other Hand, when he receives of his said Partner his Share, he must make the Effects he so receives, or the Person or Persons by whom they were received Dr, and his said Partner, his Accompt, Cr for the same. Observe, that if he receives his Partner's Share down, then he debits Cash, &c. instead of his Partner, his Accompt, to the Goods, &c. in Company, which is shortest, and the same holds good in the third general Rule, both in Method the first and second.

And when his said Partner and Factor advises him of the Sales thereof, he must make his said Partner, my Accompt, Dr for his own Share therein, and the Goods in Co. or the Voyage or Adventure in Company, Cr for the same; and when he receives his said Share, he

he must debit what he receives to Partner, my Accompt, for the same.

5th. Again, when a Partner and Factor receives Goods, from his Factor and Partner abroad; to sell for their joint Accompt, he must make Goods in Company with said Partner Dr, and Partner, my Accompt, Cr for his own Share therein; and also he must make the said Goods in Co. Dr for all the Charges he may be at thereon, and for his Partner's Share of the Commission which he is to have for his Trouble in selling the same, when they are sold; and on the other Hand, he must make the Person or Persons to whom he sold the said Goods, or whatsoever else he receives for the same, Dr for the whole Amount, and the Goods in Co. Cr for the same. And, lastly, he must make the said Goods in Co. Dr, and Partner, his Accompt, Cr for his Share of the Net Proceeds thereof, and then the Balance of the Accompt will shew what he has gained or lost thereby.

*N. B.* If the Agent receives Advice prior to the Arrival of the Goods, he may make the Voyage or Adventure in Co. Dr for his own Share of the Goods, and Partner, my Accompt, Cr for the same; and when the said Goods do arrive; he may debit them to the Voyage or Adventure in Co.

2d. And further, when he remits his Partner abroad for his Share of the said Goods in Company, he must make Partner, my Accompt, Dr, and what he may so remit, Cr for the same.

The intelligent Reader may easily observe, that the fourth and fifth Rules are comprehended in the three first Rules before laid down, and only differ from them in this; that, whereas the Agent and his Partner in these, are supposed to deal in the Coin of the same Country; and, consequently, have no Occasion for any more than one Accompt, in those, they are supposed to deal in the Coin of two different Countries, and for that Reason have two different Accompts, *viz.* one for the Coin of each Country as before noticed.

## QUESTION 1st. *A's JOURNAL.*

### (RULE I.)

1st. Trade in Company with *B, C,* and Self, each  $\frac{1}{3}$  Dr to Cash, 250*l.* per so much advanced by me. (Ditto Rule 1st.) 2d. *B* Dr to Trade in Co. *£c.* 91*l.* 13*s.* 4*d.* per my Share of Net Proceeds made by him Ditto. (Rule 1st.) 3d. Trade in Co. *£c.* Dr to Cash, 360*l.* per so much advanced by me. (Ditto Rule 1st.) 4th. *C* Dr to Trade in Company, *£c.* 132*l.* per my Share of Net Proceeds made by him. (By the 1st Observation to Rule 3d.) 5th. Cash Dr to Sundries, 220*l.* *viz.* To Trade in Co. *£c.* 73*l.* 6*s.* 8*d.* per my Share hereof. To *B,* 73*l.* 6*s.* 8*d.* per his Share hereof. To *C,*

D d

73*l.*

73*l.* 6*s.* 8*d.* per his Share hereof. (Rule 1*st.*) 6th. C Dr to Trade in Co. &c. 95*l.* 6*s.* 8*d.* per my Share of Net Proceeds made by him. (By the 1*st* Observation to Rule 3*d.*) 7th. Cash Dr to Sundries, 308*l.* viz. To Trade in Co. &c. 1102*l.* 13*s.* 4*d.* per my Share hereof. To B, 192*l.* 13*s.* 4*d.* per his Share hereof. (Rule 1*st.*) 8th. B Dr to Trade in Co. &c. 146*l.* 13*s.* 4*d.* per my Share of Net Proceeds made by him. (Rule 3*d.* Method 2*d.*) 9th. Ditto Dr to Ditto, 26*l.* 13*s.* 4*d.* per so much as he is short in Stock to me made good. See the following Ledger.

## B'S JOURNAL.

(By the 1*st* Observation to RULE III.)

1*st.* Cash Dr to Sundries, 275*l.* viz. To Trade in Co. with A, C, and Self, each  $\frac{1}{3}$ , 91*l.* 13*s.* 4*d.* per my Share hereof. To A, 91*l.* 13*s.* 4*d.* per his Share hereof. To C, 91*l.* 13*s.* 4*d.* per his Share hereof. (Rule 1*st.*) 2*d.* C Dr to Trade in Co. &c. 132*l.* per my Share of Net Proceeds made by him. (Ditto Rule 1*st.*) 3*d.* Trade in Co. &c. Dr to Cash, 200*l.* per so much advanced by me. (Ditto Rule 1*st.*) 4th. A Dr to Trade in Co. &c. 73*l.* 6*s.* 8*d.* per my Share of the Net Proceeds made by him. (Ditto Rule 1*st.*) 5th. Trade in Co. &c. Dr to Cash, 260*l.* per so much advanced by me. (Ditto Rule 1*st.*) 6th. C Dr to Trade in Co. &c. 95*l.* 6*s.* 8*d.* per my Share of Net Proceeds made by him. (Ditto Rule 1*st.*) 7th. A Dr to Trade in Co. &c. 102*l.* 13*s.* 4*d.* per my Share of Net Proceeds made by him. (By the 1*st* Observation to Rule 3*d.*) 8th. Cash Dr to Sundries, 440*l.* viz. To Trade in Co. &c. 146*l.* 13*s.* 4*d.* per my Share hereof. To A, 146*l.* 13*s.* 4*d.* per his Share hereof. To C, 146*l.* 13*s.* 4*d.* per his Share hereof. (By Rule 2*d.*) 9th. Trade in Co. &c. Dr to Sundries, 123*l.* 6*s.* 8*d.* viz. To A, 26*l.* 13*s.* 4*d.* per so much as I am short in Stock to him made good. To C, 96*l.* 13*s.* 4*d.* per so much as I am short in Ditto to him made good. See the following Ledger.

## C'S JOURNAL.

(RULE I.)

1*st.* B Dr to Trade in Co. with A, B, and Self, each  $\frac{1}{3}$ , 91*l.* 13*s.* 4*d.* per my Share of Net Proceeds made by him. (By the 1*st* Observation to Rule 3*d.*) 2*d.* Cash Dr to Sundries, 396*l.* viz. To Trade in Co. &c. 132*l.* per my Share hereof. To A, 132*l.* per his Share hereof. To B, 132*l.* per his Share hereof. (Rule 1*st.*) 3*d.* A Dr to Trade in Co. &c. 73*l.* 6*s.* 8*d.* per my Share of Net Proceeds made by him. (By the 1*st* Observation to Rule 3*d.*) 4th. Cash Dr to Sundries, 286*l.* viz. To Trade in Co. &c. 95*l.* 6*s.* 8*d.* per my Share hereof. To A, 95*l.* 6*s.* 8*d.* per his Share hereof. To



To B, 95*l.* 6*s.* 8*d.* *per* his Share hereof. (Rule 1*st.*) 5*th.* Trade in Co. *£c.* Dr to Cash, 280*l.* *per* so much advanced by me. (Ditto Rule 1*st.*) 6*th.* A Dr to Trade in Co. *£c.* 102*l.* 13*s.* 4*d.* *per* my Share of Net Proceeds made by him. (Ditto Rule 1*st.*) 7*th.* Trade in Co. *£c.* Dr to Cash, 400*l.* *per* so much advanced by me. (Ditto Rule 1*st.*) 8*th.* B Dr to Trade in Co. *£c.* 146*l.* 13*s.* 4*d.* *per* my Share of Net Proceeds made by him. (Rule 3*d.* Method 2*d.*) 9*th.* Ditto Dr to Ditto, 96*l.* 13*s.* 4*d.* *per* so much as he is short in Stock to me made good. See the following Ledger.

In the following Ledgers, the Learner may observe that the Dr Side of B's Account in A's Ledger, is the same as the Cr Side of A's Account in B's Ledger; and on the other Hand, that the Cr Side of B's Account in A's Ledger, is the same as the Dr Side of A's Account in B's Ledger; and further, that the Dr Side of C's Account in A's Ledger, is the same as the Cr Side of A's Account in C's Ledger; and also, that the Cr Side of C's Account in A's Ledger, is the same as the Dr Side of A's Account in C's Ledger. Moreover, that the Dr Side of C's Account in B's Ledger, is the same as the Cr Side of B's Account in C's Ledger, and that the Cr Side of the former, in B's Ledger, is the same as the Dr Side of the latter in C's Ledger; by which it appears, that there is a strict Connexion and Concatenation betwixt each of their Ledgers, agreeable to the Principles laid down by Mr. *London*, in the first Part of his Compleat System of Book-keeping; and further, the intelligent Reader may observe, that the first Method laid down in these Questions, is the shortest Abridgment that possibly can be invented of the 2*d* Method, or of that which is used by *Snell*; and that the 2*d* Method first laid down (and which is derived from the 1*st*) is the shortest Abridgment too of the 3*d* or 4*th* Methods, or of *London's*, or the common Method hereafter to be laid down conjunctively.

2*d.* Whenever it is said hereafter in the Balances, or Answers to any of the Questions, as it is here in A's Ledger to the first Question, by Cash, *per* so much out of Pocket, *£c.* let the ingenious Accountant understand, that Cash, *£c.* must be understood as debited to Stock for the said Sum, in order to bring it to the Method of the preceding Treatise of Book-keeping, and then Balance may be credited by Stock for the same Sum, as it is in A's Ledger to the 1*st* Question above-mentioned, and will be hereafter used when Occasion requires it.

## A's L E D G E R.

£. s. d.

Trade in Co. with B, C, and Self, each  $\frac{1}{3}$  Dr

To Cash, per so much advanced by me	250	00
To Ditto, per Ditto	360	00
To Profit and Loss, per gained by this Accompt	58	68
	668	68

## Cash

To Sundries, as per Journal	220	00
To Ditto, as per Ditto	308	00
To Balance, per so much as I am out of Pocket	82	00
	610	00

## B

To Trade in Co. per my Share of his Net Proceeds	91	13 4
To Ditto, per Ditto	146	13 4
To Ditto, per so much as he is short in Stock to me	26	13 4
	265	00

## C

To Trade in Co. per my Share of his Net Proceeds	132	00
To Ditto, per Ditto	95	68
	227	68

## Profit and Loss

To Balance, per so much gained by Trade	58	68
---	----	----

## Balance

To B, per due to me	89	00
To C, per due to me	51	68
	140	68

	£.	s.	d.
<i>Per Contra</i>			
By B, <i>per</i> my Share of Net Proceeds made by him —	91	13	4
By C, <i>per</i> my Share of Ditto —	132	0	0
By Cash, <i>per</i> my Share of my own Receipts —	73	6	8
By C, <i>per</i> my Share of Net Proceeds made by him —	95	6	8
By Cash, <i>per</i> my Share of my own Receipts —	102	13	4
By B, <i>per</i> my Share of Net Proceeds made by him —	146	13	4
By Ditto, <i>per</i> so much as he is short in Stock to me —	26	13	4
	668	6	8

<i>Per Contra</i>			
By Trade in Co. <i>per</i> so much advanced by me —	250	0	0
By Ditto, <i>per</i> Ditto —	360	0	0
	610	0	0

<i>Per Contra</i>			
By Cash, <i>per</i> his Share of my Receipts —	73	6	8
By Ditto, <i>per</i> Ditto —	102	13	4
By Balance, <i>per</i> due to me —	89	0	0
	265	0	0

<i>Per Contra</i>			
By Cash, <i>per</i> his Share of my Receipts —	73	6	8
By Ditto, <i>per</i> Ditto —	102	13	4
By Balance, <i>per</i> due to me —	51	6	8
	227	6	8

<i>Per Contra</i>			
By Trade in Co. <i>per</i> gained by that Accompt —	58	6	8

<i>Per Contra</i>			
By Cash, <i>per</i> so much out of Pocket, } now expended or Stock rather for so much at first }	82	0	0
By Profit and Loss, <i>per</i> so much gained by Trade —	58	6	8
	140	6	8

<i>Trade in Co. with A, C, and Self, each <math>\frac{1}{3}</math></i>		Dr	£.	s.	d.
To Cash, for so much advanced by me	_____		200	00	
To Ditto, <i>per</i> Ditto	_____		260	00	
To A, <i>per</i> so much as I am short in Stock to him	_____	—	26	13	4
To C, <i>per</i> so much as I am short in Ditto to him	_____	—	96	13	4
To Profit and Loss, <i>per</i> gained by this Account	_____	—	58	68	
			641	13	4
<i>Cash</i>					
To Sundries, as <i>per</i> Journal	_____		275	00	
To Ditto, as <i>per</i> Ditto	_____		440	00	
			715	00	
<i>A</i>					
To Trade in Co. <i>per</i> my Share of his Net Proceeds	_____	—	73	68	
To Ditto, <i>per</i> Ditto	_____		102	13	4
To Balance, <i>per</i> due to him	_____		89	00	
			265	00	
<i>C</i>					
To Trade in Co. <i>per</i> my Share of his Net Proceeds	_____	—	132	00	
To Ditto, <i>per</i> Ditto	_____		95	68	
To Balance, <i>per</i> due to him	_____		107	13	4
			335	00	
<i>Profit and Loss</i>					
To Balance, <i>per</i> so much gained by Trade	_____		58	68	
<i>Balance</i>					
To Cash, <i>per</i> so much on Hand	_____		255	00	

*Per Contra*

	Cr	£.	s.	d.
By Cash, <i>per</i> my Share of my own Receipts —	91	13	4	
By C, <i>per</i> my Share of Net Proceeds made by him —	132	00		
By A, <i>per</i> my Share of Net Proceeds made by him —	73	68		
By C, <i>per</i> my Share of Net Proceeds made by him —	95	68		
By A, <i>per</i> my Share of Net Proceeds made by him —	102	13	4	
By Cash, <i>per</i> my Share of my own Receipts —	146	13	4	
	641	13	4	

*Per Contra*

By Trade in Co. <i>per</i> so much advanced by me —	200	00		
By Ditto, <i>per</i> Ditto —	260	00		
By Balance, <i>per</i> so much on Hand —	255	00		
	715	00		

*Per Contra*

By Cash, <i>per</i> his Share of my Receipts —	91	13	4	
By Ditto, <i>per</i> Ditto —	146	13	4	
By Trade in Co. <i>per</i> so much as I am short in Stock to him —	26	13	4	
	265	00		

*Per Contra*

By Cash, <i>per</i> his Share of my Receipts —	91	13	4	
By Ditto, <i>per</i> Ditto —	146	13	4	
By Trade in Co. <i>per</i> so much as I am short in Stock to him —	96	13	4	
	335	00		

*Per Contra*

By Trade in Co. <i>per</i> gained by that Account —	58	68		
---	----	----	--	--

*Per Contra*

By A, <i>per</i> due to him —	89	00		
By C, <i>per</i> due to him —	107	13	4	
By Profit and Loss, <i>per</i> so much gained by Trade —	58	68		
	255	00		

<i>Trade in Co. with A, B, and Self, each <math>\frac{1}{3}</math> Dr</i>		£.	s.	d.
To Cash, <i>per</i> so much advanced by me	_____	280	00	
To Ditto, <i>per</i> Ditto	_____	400	00	
To Profit and Loss, <i>per</i> gained by this Accompt	—	58	68	
		738	68	

<i>Cash</i>				
To Sundries, as <i>per</i> Journal	_____	396	00	
To Ditto, <i>per</i> Ditto	_____	286	00	
		682	00	

<i>A</i>				
To Trade in Co. <i>per</i> my Share of his Net Proceeds	—	73	68	
To Ditto, <i>per</i> Ditto	_____	102	13	4
To Balance, <i>per</i> due to him	_____	51	68	
		227	68	

<i>B</i>				
To Trade in Co. <i>per</i> my Share of his Net Proceeds	—	91	13	4
To Ditto, <i>per</i> Ditto	_____	146	13	4
To Ditto, <i>per</i> so much as he is short in Stock to me	—	96	13	4
		335	00	

<i>Profit and Loss</i>				
To Balance, <i>per</i> so much gained by Trade	—	58	68	

<i>Balance</i>				
To Cash, <i>per</i> so much on Hand	_____	2	00	
To B, <i>per</i> due to me	_____	107	13	4
		109	13	4

<i>Per Contra</i>	Cr	£.	s.	d.
By B, <i>per</i> my Share of Net Proceeds made by him —		91	13	4
By Cash, <i>per</i> my Share of my own Receipts —		132	00	
By A, <i>per</i> my Share of Net Proceeds made by him —		73	68	
By Cash, <i>per</i> my Share of my own Receipts —		95	68	
By A, <i>per</i> my Share of Net Proceeds made by him —		102	13	4
By B, <i>per</i> my Share of Net Proceeds made by him —		146	13	4
By Ditto, <i>per</i> so much as he is short in Stock to me —		96	13	4
		738	68	
<i>Per Contra</i>				
By Trade in Co. <i>per</i> so much advanced by me —		280	00	
By Ditto, <i>per</i> Ditto —		400	00	
By Balance, <i>per</i> so much on Hand —		2	00	
		682	00	
<i>Per Contra</i>				
By Cash, <i>per</i> his Share of my Receipts —		132	00	
By Ditto, <i>per</i> Ditto —		95	68	
		227	68	
<i>Per Contra</i>				
By Cash, <i>per</i> his Share of my Receipts —		132	00	
By Ditto, <i>per</i> Ditto —		95	68	
By Balance, <i>per</i> due to me —		107	13	4
		335	00	
<i>Per Contra</i>				
By Trade in Co. <i>per</i> gained by that Accompt —		58	68	
<i>Per Contra</i>				
By A, <i>per</i> due to him —		51	68	
By Profit and Loss, <i>per</i> so much gained by Trade —		58	68	
		109	13	4

QUESTION 2d. *B's JOURNAL.*

(RULE I.)

1st. Wheat in Co. with *A*, *C*, and Self, under my Direction, Dr to *D*, 350*l.* per my  $\frac{1}{3}$  of 700 Quarters bought of him. 2d. Sundries Drs to Cash, 410*l.* viz. *D* 350*l.* per paid 200*l.* at the Delivery of the said Wheat, and 150*l.* more afterwards. *A*, 60*l.* per paid so much for him to Ditto. (Rule 3d. Method 2d.) 3d. Sundries Drs to Wheat in Co. &c. 1137*l.* 10*s.* viz. *E*, 330*l.* per sold him 200 Qrs. at 33*s.* Cash, 162*l.* 10*s.* per received for 100 Qrs. at 32*s.* 6*d.* *C*, 325*l.* per sold him 200 Qrs. at Ditto, Wheat proper 320*l.* per 200 Qrs. taken to Self, at 32*s.* (Rule 3d. Method 2d.) 4th. Wheat in Co. &c. Dr to Cash, 11*l.* 6*s.* 9*d.* per paid Charges thereon, as per Bill. (Rule 3d. Method 2d.) 5th. Sundries Drs to *E*, 330*l.* viz. Wheat in Co. &c. 22*l.* 10*s.* per so much abated him. *A*, 7*l.* 10*s.* per so much as he has received of him. Cash, 300*l.* per so much as I have received of Ditto.

Thus far from the Question, the next from the Ledger.

(RULE III. METHOD II.)

Having debited Wheat in Co. &c. to Sundries, 753*l.* 13*s.* 3*d.* viz. to *A*, 367*l.* 17*s.* 9*d.* per his  $\frac{1}{3}$  of Net Proceeds; to *C*, 367*l.* 17*s.* 9*d.* per his  $\frac{1}{3}$  of Ditto; to Profit and Loss, 17*l.* 17*s.* 9*d.* per my Gain hereon; and having collected the Articles composing the Balance, then it will stand thus:

<i>Dr.</i>		<i>Balance</i>		<i>Cr</i>	
		<i>l.</i>	<i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To Cash, <i>per</i> so much	}	41	3 3	By <i>A</i> , <i>per</i> due to him—	300 7 9
on Hand ———				By <i>C</i> , <i>per</i> due to him —	42 17 9
To Wheat proper, <i>per</i>	}	320	0 0	By Profit and Loss, }	17 17 9
its Value ———				<i>per</i> gained — }	
		<hr/> 367 3 3 <hr/>			<hr/> 361 3 3 <hr/>

*A's JOURNAL.*

(RULES I. and II.)

1st. Wheat for my Accompt, under the Direction of *B*, Dr to Sundries, 350*l.* viz. to Cash, 200*l.* per paid, 200*l.* towards my  $\frac{1}{3}$  at the Delivery; to *B*, 60*l.* per so much as he has advanced for me; to *C*, 90*l.* per so much as he has advanced for me. 2d. Cash Dr to *B*, 7*l.* 10*s.* per so much as I have received of *E*, on his Accompt.

(Rule



(Rule 1st.) 3d. *B* Dr to Wheat for my Accompt, under his Direction, 367*l.* 17*s.* 9*d.* per my  $\frac{1}{3}$  of Net Proceeds made by him.

Thus far from the Question, the next from the Ledger.

Wheat for my Accompt, &c. being debited to Profit and Loss for my Gain, and the Articles composing the Balance properly collected, then it will stand thus :

<i>Dr</i>			<i>Balance</i>			<i>Cr</i>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>B</i> , per due to me—	300	7	9	By <i>C</i> , per due to him—	90	0	0	
				By Cash, per out of				
				Pocket, or Stock	192	10	0	
				rather at first —				
				By Profit and Loss,				
				per gained —	17	17	9	
						300	7	9

### *C*'s JOURNAL.

(RULE I.)

1st. Wheat for my Accompt, under the Direction of *B*, Dr to Cash, 350*l.* per paid so much for my  $\frac{1}{3}$  at the Delivery. 2d. *A*, Dr to Ditto, 90*l.* per so much advanced for him. 3d. Wheat proper, Dr to *B*, 325*l.* per 200 Qrs. bought of him, at 3*s.* 6*d.* (Rule 1st.) 4th. *B*, Dr to Wheat for my Accompt, under his Direction, 367*l.* 17*s.* 9*d.* per my  $\frac{1}{3}$  of Net Proceeds made by him.

Thus far from the Question, the next from the Ledger.

Wheat from my Accompt, &c. being debited to Profit and Loss for my Gain, and the Articles composing the Balance properly collected, then it will stand thus :

<i>Dr</i>			<i>Balance</i>			<i>Cr</i>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>B</i> , per due to me —	42	17	9	By Cash, per out of				
To <i>A</i> , per due to me —	90	0	0	Pocket, or Stock	440	0	0	
To Wheat proper,				rather at first —				
per its Value —	325	0	0	By Profit and Loss,				
				per gained —	17	17	9	
						457	17	9

## QUESTION 3d. G's JOURNAL.

(OBSERVATION TO RULE I. and II.)

1st. Canary in Co. with E, F, and Self, under my Direction, Dr to Cash, 280*l.* per so much advanced by me, as. my  $\frac{1}{3}$  of 30 Pipes. (Rule 3d. Method 2d.) 2d. Sundries Drs to Canary in Co. *£c.* 923*l.* viz. I, 320*l.* per fold him 10 Pipes, at 32*l.* Cash, 372*l.* per so much received for 12 Pipes, at 31*l.* French Wines, 231*l.* per 20 Hogsheads received in Barter for 7 Pipes of Canary. (Rule 3d. Method 2d.) 3d. Canary in Co. *£c.* Dr to Sundries, 17*l.* 2*s.* 6*d.* viz. to Cash, 7*l.* 18*s.* 0*d.* per paid Charges thereon; to Profit and Loss, 9*l.* 4*s.* 6*d.* per my Commission thereon. (Rule 3d. Method 2d.) 4th. French Wines Dr to Canary in Co. *£c.* 9*l.* per 20 Hogsheads taken to myself, at 12*l.* being so much under-charged. (Rule 3d. Method 2d.) 5th. Sundries Drs to Canary in Co. *£c.* 10*l.* viz. E 5*l.* and F 5*l.* per allowed me the foresaid Sums for taking the French Wines to myself, and the Debt owing by I, to the Company.

Thus far from the Question, the next from the Ledger.

## (RULE III. METHOD II.)

Having debited the Canary in Co. *£c.* to Sundries, 609*l.* 18*s.* 4*d.* viz. to E, 304*l.* 19*s.* 2*d.* per his  $\frac{1}{3}$  of the Net Proceeds made by me; to F, 304*l.* 19*s.* 2*d.* per his  $\frac{1}{3}$  of Ditto, and to Profit and Loss for my Gain hereby; and the Articles composing the Balance being properly collected, then it will stand thus:

Dr	Balance		Cr
	<i>l.</i> <i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To Cash, per so much } on Hand ——— }	84 2 0	By E, per due to him—	299 19 2
To I, per due to me —	320 0 0	By F, per due to him—	299 19 2
To French Wines, per } their Value — }	240 0 0	By Profit and Loss, } per gained — }	44 3 8
	<hr/> 644 2 0 <hr/>		<hr/> 644 2 0 <hr/>

## E's JOURNAL.

(RULE I.)

1st. Sundries Drs to Cash, 560*l.* viz. Canary for my Accompt, under the Direction of G, 280*l.* per paid for my  $\frac{1}{3}$  of 30 Pipes, at 28*l.* F, 280*l.* per paid for his  $\frac{2}{3}$  of Ditto. (Rule 2d.) 2d. Canary for my Accompt, *£c.* Dr to G, 5*l.* per allowed him so much for taking to

to himself the *French Wines*, and *I's Debt*. (Rule 1st.) 3d. G Dr to Canary for my Accompt, £c. 30*l.* 19*s.* 2*d.* per my  $\frac{1}{3}$  of Net Proceeds made by him. (Rule 1st.) 4th. F Dr to Canary for my Accompt, £c. 8*l.* 6*s.* 4*d.*  $\frac{2}{3}$ , per my  $\frac{1}{3}$  of his Gain allowed me pursuant to Agreement.

Thus far from the Question, the next from the Ledger.

Having debited Canary for my Accompt, £c. to Profit and Loss for my Gain, and the Articles composing the Balance being properly collected, then it will stand thus:

Dr			Balance			Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
To F, per due to me	288	6	4 $\frac{2}{3}$	By Cash, per out of				
To G, per due to me	299	19	2	Pocket, or Stock		560	0	0
				rather at first —				
				By Profit and Loss,		28	5	6 $\frac{2}{3}$
				per gained —				
	588	5	6 $\frac{2}{3}$			588	5	6 $\frac{2}{3}$

## F's JOURNAL.

(RULE II.)

1st. Canary for my Accompt, under the Direction of G, Dr to E, 280*l.* per my  $\frac{1}{3}$  of 30 Pipes advanced by him. (Rule 2d.) 2d. Ditto Dr to G, 5*l.* per my Allowance to him, for taking to himself the *French Wines*, and *I's Debt*. (Rule 1st.) 3d. G Dr to Canary for my Accompt, £c. 30*l.* 19*s.* 2*d.* per  $\frac{1}{3}$  of Net Proceeds made by him. (Rule 2d.) 4th. Canary for my Accompt, £c. Dr to E, 8*l.* 6*s.* 4*d.*  $\frac{2}{3}$ , per allowed him  $\frac{1}{3}$  of my Gains, in Consideration of his advancing my Share.

Thus far from the Question, the next from the Ledger.

Having debited Canary for my Accompt, £c. to Profit and Loss for my Gain, and the Articles composing the Balance being properly collected, then it will stand thus:

Dr			Balance			Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
To G, per due to me—	299	19	2	By E, per due to him	288	6	4 $\frac{2}{3}$	
				By Profit and Loss,		11	12	9 $\frac{1}{3}$
				per gained —				
						299	19	2

QUES-

QUESTION 4th. *James White, his JOURNAL.*

## (RULE III. METHOD II.)

1st. Wheat in Co. with *Isaac Berney* and Self, under my Direction, Dr to Cash, 75*ol. per* paid for 500 Qrs. at 30*s.* (Observation in Rule 4th.) 2d. Cash Dr. to Wheat in Co. *£c.* 375*l. per* received of Ditto *Berney*, his  $\frac{1}{2}$ . (Rule 5th.) 3d. Ditto Dr. to Ditto, 160*l. per* received for 100 Qrs. at 32*l.* 2dly, Wheat in Co. *£c.* Dr to *Isaac Berney*, his Accompt, 80*l. per* his  $\frac{1}{2}$  of Ditto. (Rule 1st.) 4th. Wheat for my Accompt, under the Direction of *Isaac Berney*, Dr to Wheat in Co. *£c.* 300*l. per* my  $\frac{1}{2}$  of 400 Qrs. at 30*s.* con- signed to Ditto *Berney*. (Rule 4th.) 5th. Ditto Dr to Cash, 14*l.* 15*s.* 6*d. per* paid Charges at the Shipping off Ditto. 2dly, *Isaac Berney*, his Accompt, Dr to Wheat for my Accompt, *£c.* 7*l.* 7*s.* 9*d. per* his  $\frac{1}{2}$  hereof. (Rule 4th.) 6th. *Isaac Berney*, my Accompt Dr to Wheat for my Accompt, *£c.* 1042 G. 12 St. 8 P. which is *Sterling*, 94*l.* 15*s.* 8*d. per* my  $\frac{1}{2}$  of the Net Proceeds of 100 Qrs. of Wheat made by him. (Observation on Rule 1st and 2d.) 7th. *Holland Doeck*, in Co. with *Isaac Berney* and Self, under my Direction, Dr to Wheat for my Accompt, *£c.* 225*l. per* my  $\frac{1}{2}$  of 200 Bolts, received in Barter for 300 Qrs. of Wheat, at 30*s.* (Rule 5th.) 8th. Ditto, Dr to *Isaac Berney*, my Accompt, 18 G*s.* 17 St. 8 P. which is, *Sterling*, 1*l.* 14*s.* 3*d. per* my  $\frac{1}{2}$  of Charges paid by him. (Rule 4th.) 9th. Ditto, Dr to Cash, 67*l.* 10*s.* *per* paid Charges on the 200 Bolts. 2dly, *Isaac Berney*, his Accompt, Dr to *Holland Doeck*, in Co. *£c.* 33*l.* 15*s.* *per* his  $\frac{1}{2}$  of said Charges. (Rule 1st.) 10th. Cash, Dr to *Holland Doeck*, in Co. *£c.* 325*l. per* received for my  $\frac{1}{2}$  of 200 Bolts, at 3*l.* 5*s.* *per* Bolt. See the following Ledger.

*Isaac Berney's JOURNAL.*

## (RULE I.)

1st. Wheat for my Accompt, under the Direction of *James White*, Dr to Cash, 4125 G*s.* 0 St. 0 P. *per* paid for my  $\frac{1}{2}$  of 500 Qrs. (Rule 4th.) 2d. *James White*, my Accompt, Dr to Wheat for my Accompt, *£c.* 80*l.* 0*s.* 0*d. Sterling*, which makes, 880 G*s.* 0 St. 0 P. *per* my  $\frac{1}{2}$  of the Net Proceeds of 100 Qrs. made by him. (Ob- servation on Rule 1st and 2d.) 3d. Wheat in Co. with *James White* and my Self, under my Direction, Dr to Wheat for my Ac- compt, *£c.* 3300 G*s.* 0 St. 0 P. *per* my  $\frac{1}{2}$  of 400 Qrs. at 16 G*s.* 10 St. (Rule 5th.) 4th. Ditto, Dr to *James White*, my Accompt, 7*l.* 7*s.* 9*d. Sterling*, which makes, 81 G*s.* 5 St. 3 P. *per* my  $\frac{1}{2}$  of Charges paid by him. (Rule 5th.) 5th. Cash, Dr to Wheat in Co. *£c.* 2200 G*s.* 0 St. 0 P. *per* received for 100 Qrs. at 22 G*s.* 0 St. 0 P. (Rule 5th.) 6th.

6th. Wheat in Co. *£c.* Dr to Cash, 114 *Gs.* 15 *St.* 0 *P.* per paid Charges hereon. (Rule 1st.) 7th. Holland Doeck, for my Accompt, under the Direction of *James White*, Dr to Wheat in Co. *£c.* 2475 *Gs.* 0 *St.* 0 *P.* per my  $\frac{1}{2}$  of 200 Bolts, received in Barter, for 300 Qrs. of Wheat, at 16 *Gs.* 10 *St.* per Qr. (Rule 5th.) 8th. Wheat in Co. *£c.* Dr to *James White*, his Accompt, 1042 *Gs.* 12 *St.* 8 *P.* per his  $\frac{1}{2}$  of Net Proceeds made by me. (Rule 4th.) 9th. Holland Doeck, for my Accompt, *£c.* Dr to Cash, 37 *Gs.* 15 *St.* 0 *P.* per paid Charges on the 200 Bolts. 2dly, *James White*, his Accompt, Dr to Holland Doeck for my Accompt, *£c.* 18 *Gs.* 17 *St.* 8 *P.* per his  $\frac{1}{2}$  hereof. (Rule 5th.) 10th. Holland Doeck, for my Accompt, *£c.* Dr to *James White*, my Accompt, 33*l.* 15*s.* 0*d.* Sterling, which makes, 371 *Gs.* 5 *St.* 0 *P.* per my  $\frac{1}{2}$  of Charges paid by Ditto. (Rule 1st.) 11th. Cash, Dr to Holland Doeck, for my Accompt, *£c.* 3575 *Gs.* 0 *St.* 0 *P.* per received for my  $\frac{1}{2}$  of 200 Bolts, at 35 *Gs.* 15 *St.* See the following Ledger.

The Ledgers of *James White* and *Isaac Berney* following, represent the Forms of an *English* Merchant and a *Dutch* one, keeping Accompts one against another, when they are to be equally concerned in the Goods under Consideration, in which Ledgers you may observe a strict Connexion and Concatenation, as mentioned before in the Notes on the Ledgers of the 1st Question already laid down. You may likewise observe, that each Merchant keeps his Accompts in the Currency of the Country in which he lives, and that *Isaac Berney*, his Accompt on *James White*'s Ledger, answers in a reverse Manner to *James White*, my Accompt on *Isaac Berney*'s Ledger, and as the former is kept in *English* Money, only on the Ledger of *James White*, so the latter is kept in both *English* and *Dutch* Money on the Ledger of *Isaac Berney*; and on the other Hand, as *Isaac Berney*, my Accompt on the Ledger of *James White*, is kept both in *Dutch* and *English* Money; so *James White*, his Accompt on the Ledger of *Isaac Berney*, is kept in *Dutch* Money only and the latter answers in a reverse Manner to the former, agreeable to the Rules laid down in *Clark's* 2d Lecture on Accompts, Pages 14th, 15th, 17th, and 18th, and to Mr. *London*, in Pages 13th, 14th, 15th, 16th, 17th and 18th, of the 1st Part of his System.

*Wheat in Co. with Isaac Berney and Self, under my Direction* £. s. d.  
Dr

To Cash, per paid for 500 Quarters, at 36s.	750	0	0
To Isaac Berney, his Account, per his $\frac{1}{2}$ of Sales	80	0	0
To Profit and Loss, per gained by this Account	5	0	0
	835	0	0

*Cash*

To Wheat in Co. &c. per received of Isaac Berney, his $\frac{1}{2}$	375	0	0
To Ditto, per received for 100 Qrs, at 32s.	160	0	0
To Holland Doeck, in Co. &c. per received for my $\frac{1}{2}$	325	0	0
	860	0	0

*Isaac Berney, his Account*

To Wheat for my Account, &c. per his $\frac{1}{2}$ of Charges	7	7	9
To Holland Doeck, in Co. &c. per his $\frac{1}{2}$ of Ditto	33	15	0
To Balance, per due to him	38	17	3
	80	0	0

*Wheat for my Account, under the Direction of Isaac Berney*

To Wheat in Co. &c. per my $\frac{1}{2}$ of 400 Qrs, at 30s.	300	0	0
To Cash, per paid Charges hereon	14	15	6
To Profit and Loss, per gained by this Account	12	7	11
	327	3	5

*Isaac Berney, my Account*

To Wheat for my Account, &c. per my $\frac{1}{2}$ of 100 Qrs, by him sold 1042 Gs. 12 St. 8 P.	94	15	8
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*Holland Doeck, in Co. with Isaac Berney and Self, under my Direction*

To Wheat for my Account, &c. per my $\frac{1}{2}$ of 200 Bolts	225	0	0
To Isaac Berney, my Account; per my $\frac{1}{2}$ of his Charges	1	14	3
To Cash, per paid Charges hereon	67	10	0
To Profit and Loss, per gained by this Account	64	0	9
	358	15	0

*Profit and Loss*

To Balance, per so much gained by Trade	81	18	8
	81	18	8

*Balance*

To Cash, per so much on Hand	27	14	6
To Is. Berney, my Account, per due to me, 1023 Gs. 15 St. 0 P.	93	1	5
	120	15	11

## Per Contra

Cr £. s. d.

By Cash, per received of Isaac Berney, his $\frac{1}{2}$	375	0	0
By Ditto, per received for 100 Quarters, at 32s.	160	0	0
By Wheat for my Accompt, under the Direction of Isaac Berney, per $\frac{1}{2}$ of 400 Qrs	300	0	0
	835	0	0

## Per Contra

By Wheat in Co. &c. per paid for 500 Qrs at 30s.	750	0	0
By Wheat for my Accompt, &c. per paid Charges thereon	14	15	6
By Holland Doeck, in Co. per paid Ditto	67	10	0
By Balance, per so much on Hand	27	14	6
	860	0	0

## Per Contra

By Wheat in Co. &c. per his $\frac{1}{2}$ of Sales	80	0	0
	80	0	0

## Per Contra

By Isaac Berney, his Accompt, per his $\frac{1}{2}$ of Charges	7	7	9
By Ditto, my Accompt, per my $\frac{1}{2}$ of 100 Qrs, by him sold	94	15	8
By Holland Doeck, in Co. &c. per my $\frac{1}{2}$ of 300 Qrs, at 30s.	225	0	0
	327	3	5

## Per Contra

By Holland Doeck, in Co. &c. per my $\frac{1}{2}$ of Charges,	Gs.	St.	P.
by him paid	18	17	8
By Balance, per due to me	1023	15	0
	1042	12	8
	94	15	8

## Per Contra

By Isaac Berney, his Accompt, per his $\frac{1}{2}$ of Charges	33	15	0
By Cash, per received for my $\frac{1}{2}$ of 200 Bolts	325	0	0
	358	15	0

## Per Contra

By Wheat in Co. &c. per so much gained thereon	5	0	0
By Ditto, for my Accompt, &c. per Ditto	12	7	11
By Holland Doeck, in Company, &c. per Ditto	64	10	9
	81	18	8

## Per Contra

By Isaac Berney, his Accompt, per due to him	38	17	3
By Profit and Loss, per so much gained by Trade	81	18	8
	120	15	11

		Dr.	Gs.	St.	P.
<i>Wheat for my Acc. under the Direction of James White</i>					
To Cash, per paid for my $\frac{1}{2}$ of 500 Qrs			4125	0	0
To Profit and Loss, per gained by this Account			55	0	0
			4180	0	0
<i>Cash</i>					
To Wheat in Co. &c. per received for 100 Qrs, at 22 Gs.			2200	0	0
To Holland Doeck, for my Account, &c. per so much received for my $\frac{1}{2}$			3575	0	0
			5775	0	0
<i>James White, my Account</i>					
<i>Sterling.</i>					
To Wheat for my Account, &c. per my $\frac{1}{2}$ of the Net	}	80	0	0	0
Proceeds of 100 Qrs		80	0	0	0
		80	0	0	0
<i>Wheat in Co. with James White and Self, under my Direction</i>					
To Wheat for my Account, &c. per my $\frac{1}{2}$ of 400 Qrs			3300	0	0
To James White, my Account, per my $\frac{1}{2}$ of his Charges			81	5	3
To Cash, per paid Charges hereon			114	15	0
To James White, his Account, per his $\frac{1}{2}$ of Net Proceeds			1042	12	8
To Profit and Loss, per gained by this Account			136	7	5
			4675	0	0
<i>James White, his Account</i>					
To Holland Doeck, for my Account, &c. per his $\frac{1}{2}$ of Charges			18	17	8
To Balance, per due to him			1023	15	0
			1042	12	8
<i>Holland Doeck, for my Acc. under the Direction of Ja. White</i>					
To Wheat in Co. &c. per my $\frac{1}{2}$ of 200 Bolts			2475	0	0
To Cash, per paid Charges hereon			37	15	0
To James White, my Account, per my $\frac{1}{2}$ of his Charges			37	5	0
To Profit and Loss, per gained by this Account			709	17	8
			3593	17	8
<i>Profit and Loss</i>					
To Balance, per so much gained			901	4	13
			901	4	13
<i>Balance</i>					
<i>Sterling.</i>					
To James White, my Account, per due to me		38	17	3	427
To Cash, per so much on Hand					1497
					1924
					19
					13



		Cr	Gs.	St.	P.
<i>Per Contra</i>					
By James White, my Acc. per my $\frac{1}{2}$ of the Net Proceeds of 100 Qrs			88c	0	0
By Wheat in Co. &c. per my $\frac{1}{2}$ of 400 Qrs, under my Care			330c	0	0
			418c	0	0
<i>Per Contra</i>					
By Wheat for my Accompt, &c. per paid for my $\frac{1}{2}$ of 500 Qrs			4125	0	0
By Ditto in Co. &c. per paid for Charges			114	15	0
By Holland Doeck, for my Accompt, &c. per paid for Ditto			37	15	0
By Balance, for so much on Hand			1497	10	0
			5775	0	0
<i>Per Contra</i>					
		Sterling.			
By Wheat in Co. &c. per my $\frac{1}{2}$ of Charges, paid by James White		7 7 9	81	5	3
By Holland Doeck, for my Accompt, per my $\frac{1}{2}$ Ditto		33 15 0	371	5	0
By Balance, per due to me		38 17 3	427	9	13
		80 0 0	880	0	0
<i>Per Contra</i>					
By Cash, per received for 100 Qrs, at 22 Gs.			2200	0	0
By Holland Doeck, for my Accompt, &c. per my $\frac{1}{2}$ of 300 Qrs			2475	0	0
			4675	0	0
<i>Per Contra</i>					
By Wheat in Co. &c. per his $\frac{1}{2}$ of Net Proceeds of 100 Qrs			1042	12	8
			1042	12	8
<i>Per Contra</i>					
By James White, his Accompt, per his $\frac{1}{2}$ of Charges			18	17	8
By Cash, per received for my $\frac{1}{2}$ of 200 Bolts			3575	0	0
			3593	17	8
<i>Per Contra</i>					
By Wheat for my Accompt, &c. per so much gained			55	0	0
By Ditto in Co. &c. per Ditto			136	7	5
By Holland Doeck, for my Accompt, &c. per Ditto			709	17	8
			901	4	13
<i>Per Contra</i>					
By James White, his Accompt, per due to him			1023	15	0
By Profit and Loss, per so much gained by Trade			901	4	13
			1924	19	13

QUESTION 5th. *A's JOURNAL.*

(RULE III. METHOD II.)

1st. Adventure to *Rouen*, consigned to *D*, for my Accompt, Dr to Tobacco, 500*l.* per 50 Hogsheads, at 10*l.* by me advanced. 2dly, Sundries Drs to Adventure to *Rouen*, &c. 8*l.* 13*s.* 4*d.* viz. *B*; 2*l.* 6*s.* 8*d.* per so much as he is short in Stock. *C*, 6*l.* 6*s.* 8*d.* per so much as he is short in Ditto. (Rule 2d.) 2d. Adventure to *Rouen*, &c. Dr to *B*, 22*l.* per my  $\frac{1}{3}$  of Charges advanced by him. (By the latter Part of Rule 4th.) 3d. *D*, my Accompt, Dr to Adventure to *Rouen*, &c. 7269 *Livres*, 6 *So.* 8 *D.* which makes *Sterling*, 545*l.* 4*s.* per my  $\frac{1}{3}$  of Net Proceeds made by him. (By Observation 3d. Rule 3d.) 4th. Paper in Co. with *B*, *C*, and Self, under my Direction, Dr to *D*, my Accompt, 1040 *Livres*, which makes *Sterling*, 78*l.* per my  $\frac{1}{3}$  of 1400 Reams consigned to me to sell for our joint Accompt. (By the last Part of Rule 4th.) 5th. Sundries Drs to *D*, my Accompt, 6221 *Livres*, which makes *Sterling*, 461*l.* 18*s.* 1*d.*  $\frac{1}{3}$ , viz. *B*, 500 *Livres*, which makes *Sterling*, 36*l.* 16*s.* 1*d.*  $\frac{1}{3}$ , per my  $\frac{1}{3}$  of his Remise; *C*, 5721 *Livres*, which makes *Sterling*, 425*l.* 2*s.* per my  $\frac{1}{3}$  of his Remise. My  $\frac{1}{3}$  of 25 *Livres*, the Charge of the Remise, is 8 *Liv.* 6 *Sols.* 8 *Ds.* (By Rule 3d. Method 2d.) 6th. Paper in Co. &c. Dr to Cash, 26*l.* 18*s.* 0*d.* per paid Charges thereon. (By Rule 3d. Method 2d.) 7th. Cash Dr to Paper in Co. &c. 367*l.* 10*s.* per received so much for the 1400 Reams, at 5*s.* 3*d.* per Ream. Thus far from the Question, the next from the Ledger. (Rule 3d. Method 2d.) Having debited the Paper in Co. to Sundries, 227*l.* 1*s.* 4*d.* viz. to *B*, 113*l.* 10*s.* 8*d.* per his  $\frac{1}{3}$  of Net Proceeds made by me; to *C*, 113*l.* 10*s.* 8*d.* per his  $\frac{1}{3}$  of Ditto, as also to Profit and Loss for my Gain hereby; and Profit and Loss being credited and debited for my  $\frac{1}{3}$  of the Gain and Loss arising from the two other Accompts, and the Articles that compose the Balance being properly collected, then it will stand thus:

<i>Dr</i>	<i>Balance</i>				<i>Cr</i>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>C</i> , per due to me—	317	18	0	By Tobacco, for			
To Cash, per so much				its Cost, or Stock	500	0	0
on Hand ————	340	12	0	rather at first —			
				By <i>B</i> , per due to him	96	7	10 $\frac{2}{3}$
				By Profit and Loss,	62	2	1 $\frac{1}{3}$
				per gained —			
	<hr/> 658 10 0 <hr/>				<hr/> 658 10 0 <hr/>		

*B's JOURNAL*

# B's JOURNAL.

(RULE I.)

1st. Adventure to *Rouen*, consigned to *D* for my Accompt, Dr to Sugar, 489*l.* per 30 Hogsheds, by me advanced. (Rule 2d.) 2d. Ditto Dr to *A*, 2*l.* 6*s.* 8*d.* per so much as I am short in Stock, by him made good. (Rule 3d. Method 2d.) 3d. Ditto Dr to Cash, 66*l.* per paid Charges hereon. 2dly. Sundries Drs to Adventure to *Rouen*, &c. 44*l.* viz. *A*, 22*l.* per his  $\frac{1}{3}$  of Ditto Charges. *C*, 22*l.* per his  $\frac{1}{3}$  of Ditto. (By the latter Part of Rule 4th.) 4th. *D*, my Accompt, Dr to Adventure to *Rouen*, &c. 7269 *Liures*, 6 *Sols.* 8 *D.* which makes *Sterling*, 545*l.* 4*s.* per my  $\frac{1}{3}$  of Net Proceeds, made by him. (By Observation 1st. Rule 3d.) 5th. Cash Dr to Sundries, 1500 *Liures*, which makes *Sterling*, 110*l.* 8*s.* 4*d.* viz. To *D*, my Accompt, 500 *Liures*, which is *Sterling*, 36*l.* 16*s.* 1*d.*  $\frac{1}{3}$ , per my  $\frac{1}{3}$  hereof. To *A*, 500 *Liures*, which is *Sterling*, 36*l.* 16*s.* 1*d.*  $\frac{1}{3}$ , per his  $\frac{1}{3}$  hereof. To *C*, 500 *Liures*, which is *Sterling*, 36*l.* 16*s.* 1*d.*  $\frac{1}{3}$ , per his  $\frac{1}{3}$  hereof. (By the last Part of Rule 4th.) 6th. Sundries Drs to *D*, my Accompt, 6761 *Liures*, which makes *Sterling*, 503*l.* 2*s.* viz. Paper for my Accompt, under *A*'s Direction, 1040 *Liures*, which makes *Sterling*, 78*l.* per my  $\frac{1}{3}$  of 1400 Reams in his Hands. *C*, 5721 *Liures*, which makes *Sterling*, 425*l.* 2*s.* per my  $\frac{1}{3}$  of his Remise. My  $\frac{1}{3}$  of 25 *Liures*, the Charge of the Remise is 8 *Liv.* 6 *Sols.* 8 *D.* (Rule 1st.) 7th. *A*, Dr to Paper, for my Accompt, &c. 113*l.* 10*s.* 8*d.* per my  $\frac{1}{3}$  of Net Proceeds made by him.

Thus far from the Question, the next from the Ledger.

Profit and Loss being debited and credited by the proper Accompts from whence it arises, and the Articles composing the Balance being properly collected, then it will stand thus:

Dr	Balance		Cr
	<i>l.</i> <i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To <i>C</i> , per due to me	410 5 10 $\frac{2}{3}$	By Sugar for its Cost,	489 0 0
To <i>A</i> , per due to me	96 7 10 $\frac{2}{3}$	or Stock rather at	
To Cash, per so } much on Hand }	44 8 4	first ————	62 2 1 $\frac{1}{3}$
		By Profit and Loss,	
		per gained —	
	<hr/> 551 2 1 $\frac{1}{3}$ <hr/>		<hr/> 551 2 1 $\frac{1}{3}$ <hr/>

# C's JOURNAL.

(RULE I.)

1st. Adventure to *Rouen*, consigned to *D*, for my Accompt, Dr to Pepper, 485*l.* per 30 Bags advanced by me (Rule 2d.) 2d. Ditto

Ditto Dr to *A*, 6*l.* 6*s.* 8*d.* per so much as I am short in Stock by him made good. (Rule 2*d.*) 3*d.* Ditto Dr to *B*, 22*l.* per my  $\frac{1}{3}$  of Charges advanced by him. (By the latter Part of Rule 4*th.*) 4*th.* *D*, my Accompt, Dr to Adventure to *Rouen*, &c. 7269 *Liv.* 6 *Sols*, 8 *D.* which makes *Sterling*, 545*l.* 4*s.* per my  $\frac{1}{3}$  of Net Proceeds made by him. (By the last Part of Rule 4*th.*) 5*th.* Sundries Drs to *D*, my Accompt, 1540 *Livres*, which makes *Sterling*, 114*l.* 16*s.* 1*d.*  $\frac{1}{3}$ , viz. Paper for my Accompt, under *A*'s Direction, 1040 *Livres*, which makes *Sterling*, 78*l.* per my  $\frac{1}{3}$  of 1400 Reams in his Hands. *B*, 500 *Livres*, which makes *Sterling*, 36*l.* 16*s.* 1*d.*  $\frac{1}{3}$ , per my  $\frac{1}{3}$  of his Remise. (By Observation 1*st.* Rule 3*d.*) 6*th.* Cash Dr to Sundries, 16163 *Livres*, which makes *Sterling*, 1275*l.* 6*s.* viz. To *D*, my Accompt, 5721 *Livres*, which makes *Sterling*, 425*l.* 2*s.* per my  $\frac{1}{3}$  hereof. To *B*, 5721 *Livres*, which makes *Sterling*, 425*l.* 2*s.* per his  $\frac{1}{3}$  hereof. To *A*, 5721 *Livres*, which makes *Sterling*, 425*l.* 2*s.* per his  $\frac{1}{3}$  hereof. My  $\frac{1}{3}$  of 25 *Liv.* the Charge of the Remise, is 8 *Liv.* 6 *Sols*, 8 *D.* (Rule 1*st.*) 7*th.* *A*, Dr to Paper, for my Accompt, &c. 113*l.* 10*s.* 8*d.* per my  $\frac{1}{3}$  of Net Proceeds made by him.

Thus far from the Question, the next from the Ledger.

Profit and Loss being debited and credited by each respective Accompt, from whence it arises, and the Articles composing the Balance being properly collected, then it will stand thus :

<i>Dr</i>				<i>Balance</i>	<i>Cr</i>			
	<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
To Cash, per so much on Hand	1275	6	0	By Pepper for its Cost, or Stock rather at first	485	0	0	
				By <i>A</i> , per due to him	317	18	0	
				By <i>B</i> , per due to him	410	5	10 $\frac{2}{3}$	
				By Profit and Loss, per gained	62	2	1 $\frac{1}{3}$	
	1275	6	0		1275	6	0	

### QUESTION 6*th.* *Edward Montagu's JOURNAL and CASH-BOOK.*

(RULE I.)

1*st.* Stock partable between *Richard Poulton*, *Michael Reau*, *James Varey*, and Self, according to Proportion therein, Dr to Sugar, 1236*l.* 10*s.* per 56 Chests, containing 301 *C.* 2 *Qrs.* 21 *lb.* Net, at 4*l.* 2*s.* per *C.* abating 8*s.* 4*d.* on the whole Parcel, which I have advanced for my Share. (Rule 3*d.* Method 1*st.*) 2*d.* Sundries Drs

# Rules for journalizing SNELL's six Questions. 223

Drs to James King, 1923*l.* viz. Stock in Fourths with Ditto Pouldon, Ditto Reau, Ditto Varey, and Self, 48*l.* 15*s.* od. per my  $\frac{1}{4}$  of sundry Goods, bought of him, Richard Pouldon, 480*l.* 15*s.* per his  $\frac{1}{4}$  of Ditto, Michael Reau, 480*l.* 15*s.* per his  $\frac{1}{4}$  of Ditto, James Varey, 480*l.* 15*s.* od. per his  $\frac{1}{4}$  of Ditto.

Dr	Cash	Cr
	<i>l.</i> <i>s.</i> <i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>
To Stock partable, &c. per received for 18 Chests of Sugar —	454 5 0	By James King, per paid him — } 1923 0 0
To Ditto, per re- ceived for 32 Bags of Pepper —	608 8 0	By William Hill, } per paid him — } 1000 0 0
To Ditto, per re- ceived for 16 Pipes of Canary —	480 0 0	By Ditto, per paid him for 3 Months Interest — } 15 0 0
To Ditto, per re- ceived for 100 Barrels Raisins —	388 0 0	By Richard Pouldon, per paid him — } 200 0 0
To William Hill, per borrowed and received of him, at 6 <i>l.</i> per Cent. —	1000 0 0	By Michael Reau, } per paid him — } 192 0 0
To Richard Pouldon, per received of him to pay J <sup>a</sup> . King	230 15 0	By James Varey, per paid him — } 187 10 0
To Michael Reau, per received of him to pay Ditto —	230 15 0	By Balance on Hand 1311 18 0
To James Varey, per received of him to pay Ditto —	230 15 0	
To Stock in Fourths, &c. per received for 10 Pipes of Canary	296 10 0	
To Ditto, per re- ceived for 650 <i>lb.</i> Cochineal. —	910 0 0	
	<hr/> 4829 8 0 <hr/>	<hr/> 4829 8 0 <hr/>

## (RULE III. METHOD I.)

3d. Sundries Drs to *William Hill*, 15*l.* viz. Stock in Fourths, 3*l.* 15*s.* per my  $\frac{1}{4}$  hereof. *Richard Poulton*, 3*l.* 15*s.* per his  $\frac{1}{4}$  hereof. *Michael Reau*, 3*l.* 15*s.* per his  $\frac{1}{4}$  hereof. *James Varey*, 3*l.* 15*s.* per his  $\frac{1}{4}$  hereof. (Rule 3d. Method 2d.) 4th. Stock partable, &c. Dr to Sundries, 1339*l.* 17*s.* 10*d.*  $\frac{1}{4}$ , viz. To *Richard Poulton*, 451*l.* 9*s.* 9*d.*  $\frac{1}{4}$ , per his Share of my Receipts. To *Michael Reau*, 454*l.* 16*s.* 7*d.*  $\frac{1}{4}$ , per his Share of Ditto. To *James Varey*, 433*l.* 11*s.* 5*d.*  $\frac{1}{4}$ , per his Share of Ditto. (Rule 3d. Method 2d.) 5th. Stock in Fourths, &c. Dr to Sundries, 904*l.* 17*s.* 6*d.* viz. To *Richard Poulton*, 301*l.* 12*s.* 6*d.* per his  $\frac{1}{4}$  of my Receipts. To *Michael Reau*, 301*l.* 12*s.* 6*d.* per his  $\frac{1}{4}$  of Ditto. To *James Varey*, 301*l.* 12*s.* 6*d.* per his  $\frac{1}{4}$  of Ditto. (Rule 1st.) 6th. *Richard Poulton*, Dr to Stock partable, &c. 507*l.* 17*s.* 3*d.*  $\frac{1}{2}$ , per my Share of his Receipts. (Rule 1st.) 7th. *Michael Reau*, Dr to Ditto, 251*l.* 10*s.* 5*d.*  $\frac{1}{2}$ , per my Share of his Receipts. (Rule 2d.) 8th. Stock partable, &c. Dr to *James Varey*, 3*l.* 17*s.* 5*d.* per my Share of Charges paid by him. (Rule 1st.) 9th. *Richard Poulton*, Dr to Stock in Fourths, &c. 75*l.* per my  $\frac{1}{4}$  of his Receipts. (Rule 1st.) 10th. *James Varey*, Dr to Ditto, 155*l.* 15*s.* 0*d.* per my  $\frac{1}{4}$  of what he is to answer for. (Rule 2d.) 11th. Stock in Fourths, &c. Dr to *James Varey*, 11*s.* 3*d.* per my  $\frac{1}{4}$  of Charges paid by him. 12th. Profit and Loss Dr to Ditto, 5*l.* per my  $\frac{1}{3}$  allowed him to make good the outstanding Debts.

Thus far from the Question, the next from the Ledger.

Profit and Loss being credited by Stock partable, &c. and by Stock in Fourths, &c. for my respective Gains arising therefrom, and the Articles composing the Balance being properly collected, then it will stand thus:

Dr	Balance			Cr			
	l.	s.	d.		l.	s.	d.
To Richard Poul-	283	10	0 $\frac{1}{4}$	By Sugar for its	1236	10	0
don, per due to				Cost, or Stock			
him ———				rather at first —			
To Cash, as per	1311	18	0	By Michael Rean,	59	3	8 $\frac{1}{4}$
Cash Book —				per due to him—			
				By James Warey,	147	12	7 $\frac{1}{4}$
				per due to him—			
				By Profit and Loss,	152	1	8 $\frac{1}{4}$
				per gained hereon			
	<hr/>				<hr/>		
	1595	8	0 $\frac{1}{4}$		1595	8	0 $\frac{1}{4}$
	<hr/>				<hr/>		

*Richard*

Richard Poulton's JOURNAL, and CASH-BOOK.

(RULE I.)

1st. Stock partable with *Edward Montagu*, *Michael Reau*, *James Varey*, and Self, according to what we have therein, Dr to Pepper, 945*l.* per 54 Bags, containing 18900 *lb.* at 12*d.* per *lb.* advanced for my Share. (Rule 2d.) 2d. Stock in Fourths, with Ditto *Montagu*, Ditto *Reau*, Ditto *Varey*, and Self, Dr to *James King*, 48*ol.* 15*s.* per my  $\frac{1}{4}$  of sundry Goods bought of him.

Dr	Cash		Cr				
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Stock partable, &c. <i>per</i> received for 30 Chests Su- gar —————	704	5	0	By Edward Monta- gu, <i>per</i> paid him }	230	15	0
To Ditto, <i>per</i> re- ceived for 18 Pipes Canary —————	540	0	0	By Michael Reau, } <i>per</i> paid him — }	500	0	0
To Ditto, <i>per</i> re- ceived for 22 Bags Pepper —————	415	10	0	By James Varey, } <i>per</i> paid him — }	500	0	0
To Edward Monta- gu, <i>per</i> received of him —————	200	0	0	By Balance on Hand	929	0	0
To Stock in Fourths, &c. <i>per</i> received in Part of 310 <i>lb.</i> Cochineal, the Rest to stand out 6 Months —	300	0	0				
	2159	15	0				

(RULE III. METHOD II.)

3d. Stock partable, &c. Dr to Sundries, 127*l.* 12*s.* 3*d.* viz.  
To *Edward Montagu*, 507*l.* 17*s.* 3*d.*  $\frac{1}{2}$ , per his Share of my Receipts.  
To *Michael Reau*, 391*l.* 0*s.* 3*d.* per his Share of Ditto. To *James  
Varey*, 372*l.* 14*s.* 8*d.*  $\frac{1}{2}$ , per his Share of Ditto. (Rule 3d. Method  
2d.) 4th. Stock in Fourths, &c. Dr to Sundries, 225*l.* viz. To  
*Edward Montagu*, 75*l.* per his  $\frac{1}{4}$  of my Receipts. To *Michael Reau*,  
75*l.* per his  $\frac{1}{4}$  of Ditto. To *James Varey*, 75*l.* per his  $\frac{1}{4}$  of Ditto.  
(Rule 1st.) 5th. *Edward Montagu*, Dr to Stock partable, &c.  
451*l.* 9*s.* 9*d.*  $\frac{1}{4}$ , per my Share of his Receipts. (Rule 1st.) 6th.

## 226 Rules for journalizing SNELL's six Questions.

*Michael Reau*, Dr to Ditto, 192*l.* 4*s.* 6*d.*  $\frac{1}{2}$ , per my Share of his Receipts. (Rule 1st.) 7th. *Edward Montagu*, Dr to Stock in Fourths, &c. 301*l.* 12*s.* 6*d.* per my  $\frac{1}{4}$  of his Receipts. (Rule 1st.) 8th. *James Varey*, Dr to Ditto, 155*l.* 15*s.* 0*d.* per my  $\frac{1}{4}$  of what he is to answer for. (Rule 2d.) 9th. Stock partable, &c. Dr to *James Varey*, 2*l.* 19*s.* 2*d.* per my Share of Charges paid by him. (Rule 2d.) 10th. Stock in Fourths, &c. Dr to *Edward Montagu*, 3*l.* 15*s.* per my  $\frac{1}{4}$  of Interest paid by him. (Rule 2d.) 11th. Ditto Dr to *James Varey*, 0*l.* 11*s.* 3*d.* per my  $\frac{1}{4}$  of Charges paid by him. 12th. Profit and Loss Dr to Ditto, 5*l.* per my  $\frac{1}{4}$  allowed him to make good the outstanding Debts. 13th. *James King*, Dr to *Edward Montagu*, 480*l.* 15*s.* per my  $\frac{1}{4}$  of sundry Goods paid for by him.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *Edward Montagu's* Journal.

Dr	Balance				Cr		
	l.	s.	d.		l.	s.	d.
To Cash, as per Cash-Book —	929	0	0	By <i>Ed. Montagu</i> , per due to him	283	10	0 $\frac{1}{2}$
To <i>Mich. Reau</i> , per due to me	226	4	3 $\frac{1}{2}$	By Pepper for its Cost, or Stock rather at first —	945	0	0
To <i>James Varey</i> , per due to me	199	9	10 $\frac{1}{2}$	By Profit and Loss, per gained —	126	4	1 $\frac{1}{4}$
	<hr/> 1354 14 2 <hr/>				<hr/> 1354 14 2 <hr/>		

## *Michael Reau's* JOURNAL and CASH-BOOK.

### (RULE I.)

1st. Stock partable, according to what Sum is put therein by *Edward Montagu*, *Richard Pouldon*, *James Varey*, and Self, Dr to Canary, 952*l.* per 34 Pipes, at 28*l.* per Pipe, advanced for my Share. (Rule 1st.) 2d. Stock in Fourths, with Ditto *Montagu*, Ditto *Pouldon*, Ditto *Varey*, and Self, Dr to *James King*, 480*l.* 15*s.* per my  $\frac{1}{4}$  of sundry Goods bought of him.

Dr



Dr	Cash		Cr
	<i>l.</i> <i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To Stock partable, <i>£c.</i> per received for 100 Barrels Raisins	620 0 0	By <i>Edw. Montagu</i> , per paid him —	230 15 0
To Ditto, per receiv- ed for 8 Chests Su- gar		By Balance on Hand	
To <i>Edw. Montagu</i> , per received of him	202 0 0		
To <i>Richard Pouldon</i> , per received of him	192 0 0		
	500 0 0		
	<hr/>		<hr/>
	1514 0 0		1514 0 0
	<hr/>		<hr/>

(RULE III. METHOD II.)

3d. Stock partable, *£c.* Dr to Sundries, 628*l.* 6*s.* 11*d.*  $\frac{3}{4}$ , viz.  
 To *Edward Montagu*, 251*l.* 10*s.* 5*d.*  $\frac{1}{2}$ , per his Share of my Receipts.  
 To *Richard Pouldon*, 192*l.* 4*s.* 6*d.*  $\frac{1}{2}$ , per his Share of Ditto. To  
*James Varey*, 184*l.* 11*s.* 11*d.*  $\frac{3}{4}$ , per his Share of Ditto. (Rule 1st.)  
 4th. *Edward Montagu*, Dr to Stock partable, *£c.* 454*l.* 16*s.* 7*d.*  
 $\frac{3}{4}$ , per my Share of his Receipts. (Rule 1st.) 5th. *Richard Poul-*  
*don*, Dr to Ditto, 391*l.* 0*s.* 3*d.* per my Share of his Receipts.  
 (Rule 2d.) 6th. Stock partable, *£c.* Dr to *James Varey*. 21*l.* 19*s.*  
 7*d.*  $\frac{1}{4}$ , per my Share of Charges paid by him. (Rule 2d.) 7th.  
 Stock in Fourths, *£c.* Dr to *Edward Montagu*, 31*l.* 15*s.* per my  $\frac{1}{4}$  of  
 Interest paid by him. (Rule 2d.) 8th. Ditto Dr to *James Varey*,  
 11*s.* 3*d.* per my  $\frac{1}{4}$  of Charges paid by him. (Rule 1st.) 9th.  
*Edward Montagu*, Dr to Stock in Fourths, *£c.* 301*l.* 12*s.* 6*d.* per  
 my  $\frac{1}{4}$  of his Receipts. (Rule 1st.) 10th. *Richard Pouldon*, Dr to  
 Ditto, 75*l.* per my  $\frac{1}{4}$  of his Receipts. (Rule 1st.) 11th. *James*  
*Varey*, Dr to Ditto, 155*l.* 15*s.* 0*d.* per my  $\frac{1}{4}$  of what he is to answer  
 for. 12th. Profit and Loss, Dr to *James Varey*, 5*l.* per my  $\frac{1}{2}$  al-  
 lowed him to make good the outlanding Debts. 13th. *James*  
*King*, Dr to *Edward Montagu*, 480*l.* 15*s.* per my  $\frac{1}{4}$  of sundry Goods  
 paid for by him.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *Edward Montagu's* Journal.

Dr	Balance	Cr	
	<i>l. s. d.</i>	<i>l. s. d.</i>	
To Cash, as <i>per</i> Cash-Book —	1283 5 0	By Canary for its Cost, or Stock rather at first—	952 0 0
To <i>Edw. Montagu</i> , <i>per</i> due to me —	59 3 8 $\frac{1}{4}$	By <i>James Varey</i> , <i>per</i> due to him	37 7 10
		By <i>Rd. Poulton</i> , <i>per</i> due to him	226 4 3 $\frac{1}{2}$
		By Profit and Loss, <i>per</i> gained —	126 16 6 $\frac{1}{4}$
	<hr/> 1342 8 8 $\frac{1}{4}$ <hr/>		<hr/> 1342 8 8 $\frac{1}{4}$ <hr/>

*James Varey's JOURNAL and CASH-BOOK.*

(RULE I.)

1<sup>st</sup>. Stock partable between *Edward Montagu*, *Richard Poulton*, *Michael Reau*, and Self, according to Proportion therein, Dr to Raisins, 907*l.* 10*s.* *per* 250 Barrels, containing 412 C. 2 Qrs. at 44*l.* advanced for my Share. (Rule 1<sup>st</sup>.) 2<sup>d</sup>. Stock in Fourths, with Ditto *Montagu*, Ditto *Poulton*, Ditto *Reau*, and Self, Dr to *James King*, 480*l.* 15*s.* *per* my  $\frac{1}{4}$  of sundry Goods bought of him.

Dr	Cash	Cr		
	<i>l. s. d.</i>	<i>l. s. d.</i>		
To Stock in Fourths, &c. <i>per</i> received for 500 Reams Paper	125 0 0	By <i>Edw. Montagu</i> , <i>per</i> paid him —	230 15 0	
To <i>Edw. Montagu</i> , <i>per</i> received of him		By Stock partable, &c. <i>per</i> paid Char- ges —		12 13 0
To <i>Richard Poulton</i> , <i>per</i> received of him		By Stock in Fourths, &c. <i>per</i> paid Char- ges —		
	By Balance on Hand	566 17 0		
	<hr/> 812 10 0 <hr/>	<hr/> 812 10 0 <hr/>		

(RULE

(RULE III. METHOD II.)

3d. Stock in Fourths, &c. Dr to Sundries, 93*l.* 5*s.* 0*d.* viz. To *Edward Montagu*, 31*l.* 5*s.* per his  $\frac{1}{4}$  of my Receipts. To *Richard Pouldon*, 31*l.* 5*s.* per his  $\frac{1}{4}$  of Ditto. To *Michael Reau*, 31*l.* 5*s.* per his  $\frac{1}{4}$  of Ditto. (Rule 3d. Method 2d.) 4th. Sundries Drs to Stock partable, &c. 9*l.* 16*s.* 2*d.*  $\frac{1}{4}$ , viz. *Edward Montagu*, 3*l.* 17*s.* 5*d.* per his Share of Charges paid by me. *Richard Pouldon*, 2*l.* 19*s.* 2*d.* per his Share of Ditto. *Michael Reau*, 2*l.* 19*s.* 7*d.*  $\frac{1}{4}$ , per his Share of Ditto. (Rule 3d. Method 2d.) 5th. Sundries Drs to Stock in Fourths, &c. 11*l.* 13*s.* 9*d.* viz. *Edward Montagu*, 11*s.* 3*d.* per his  $\frac{1}{4}$  of Charges paid by me. *Richard Pouldon*, 11*s.* 3*d.* per his  $\frac{1}{4}$  of Ditto. *Michael Reau*, 11*s.* 3*d.* per his  $\frac{1}{4}$  of Ditto. (Rule 3d. Observation 1st.) 6th. Goods remaining unfold, Dr to Sundries, 278*l.* viz. To Stock in Fourths, &c. 69*l.* 10*s.* per my  $\frac{1}{4}$  hereof. To *Edward Montagu*, 69*l.* 10*s.* per his  $\frac{1}{4}$  hereof. To *Richard Pouldon*, 69*l.* 10*s.* per his  $\frac{1}{4}$  hereof. To *Michael Reau*, 69*l.* 10*s.* per his  $\frac{1}{4}$  hereof. (Rule 3d. Observation 1st.) 7th. Outstanding Debts, Drs to Sundries, 220*l.* viz. To Stock in Fourths, &c. 55*l.* per my  $\frac{1}{4}$  hereof. To *Edward Montagu*, 55*l.* per his  $\frac{1}{4}$  hereof. To *Richard Pouldon*, 55*l.* per his  $\frac{1}{4}$  hereof. To *Michael Reau*, 55*l.* per his  $\frac{1}{4}$  hereof. 8th. Sundries Drs to Profit and Loss, 15*l.* viz. *Edward Montagu*, 5*l.* per his  $\frac{1}{3}$ , which he agreed to allow me to take the Goods unfold, and the Debts outstanding. *Richard Pouldon*, 5*l.* per his  $\frac{1}{3}$ , which he agreed to allow me for Ditto. *Michael Reau*, 5*l.* per his  $\frac{1}{3}$ , which he agreed to allow me for Ditto. (Rule 1st.) 9th. *Edward Montagu*, Dr to Stock partable, &c. 433*l.* 11*s.* 5*d.*  $\frac{1}{4}$ , per my Share of his Receipts. (Rule 1st.) 10th. *Richard Pouldon*, Dr to Ditto, 372*l.* 14*s.* 8*d.*  $\frac{1}{2}$ , per my Share of his Receipts. (Rule 1st.) 11th. *Michael Reau*, Dr to Ditto, 184*l.* 11*s.* 11*d.*  $\frac{3}{4}$ , per my Share of his Receipts. (Rule 1st.) 12th. *Edward Montagu*, Dr to Stock in Fourths, &c. 301*l.* 12*s.* 6*d.* per my  $\frac{1}{4}$  of his Receipts. (Rule 1st.) 13th. *Richard Pouldon*, Dr to Ditto, 75*l.* per my  $\frac{1}{4}$  of his Receipts. (Rule 2d.) 14th. Stock in Fourths, &c. Dr to *Edward Montagu*, 3*l.* 15*s.* per my  $\frac{1}{4}$  of Interest paid by Ditto. 15th. *James King*, Dr to *Edward Montagu*, 480*l.* 15*s.* per my  $\frac{1}{4}$  of sundry Goods paid for by him.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *Edward Montagu's* Journal.





3d. and 4th. SNELL's six Questions journalized by an Agent Trustee who is to be accountable to the whole Co. for their Shares of the outstanding Debts, according to LONDON's Plan; as also by a Trustee in the common Method conjunctively, and by each of his Partners to answer him, whereby it will clearly appear, to the Intelligent, that these two last Methods are but one and the same, differing only in this, that whereas the former Method makes a twofold Use of the Goods or Voyages in Co. &c. viz. a real and a fictitious one, the latter, instead of the said fictitious one, introduces an Accompt in Co. for any Partner.

The contracted Journals of SNELL's six Questions, both by LONDON's and the common Method conjunctively.

QUESTION 1st. By LONDON's Method. A, Trustee.

(By RULE III. METHOD II.)

1st. TRADE in Co. with B, C, and Self, each  $\frac{1}{3}$ , Dr to Sundries, 1750l. viz. To Cash, 610l. To B, 460l. To C, 680l. 2dly, Sundries Drs to Trade in Co. &c. 1166l. 13s. 4d. viz. B 583l. 6s. 8d. C 583l. 6s. 8d. (By Rule 3d. Method 2d.) 2d. Sundries Drs to Trade in Co. &c. 1925l. viz. Cash 528l. B 715l. C 682l. 2dly, Trade in Co. &c. Dr to Sundries, 1283l. 6s. 8d. viz. To B, 641l. 13s. 4d. To C, 641l. 13s. 4d.

Thus far from the Question, the next from the Ledger.

Profit and Loss being credited by Trade in Co. &c. for my Gain, and the Articles composing the Balance properly collected, then it will stand thus :

Dr

<i>Dr</i>	<i>Balance</i>				<i>Cr</i>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>B</i> , <i>per</i> due to me—	196	13	4	By Cash, <i>per</i> out of Pocket, or Stock rather at first —	82	0	0
				By <i>C</i> , <i>per</i> due to him—	56	6	8
				By Profit and Loss, <i>per</i> gained —	58	6	8
	<hr/>				<hr/>		
	196	13	4		196	13	4
	<hr/>				<hr/>		

*By the common Method.*

1st. Trade in Co. with *B*, *C*, and Self, each  $\frac{1}{3}$ , Dr to Sundries, 1750*l.* viz. To Cash, 610*l.* To *B*'s Accompt proper, 460*l.* To *C*'s Accompt proper, 680*l.* 2dly, *B*'s Accompt proper, Dr to his Accompt in Co. 583*l.* 6*s.* 8*d.* *C*'s Ditto, 583*l.* 6*s.* 8*d.* 2d. Sundries Drs to Trade in Co. &c. 1925*l.* viz. Cash, 528*l.* *B*'s Accompt proper, 715*l.* *C*'s Accompt proper, 682*l.* 2dly, *B*'s Accompt in Co. Dr to his Accompt proper, 641*l.* 13*s.* 4*d.* *C*'s Ditto, 641*l.* 13*s.* 4*d.* Let  $\frac{1}{3}$  of the Gain be carried to Profit and Loss, and  $\frac{1}{3}$  of it to *B*'s and *C*'s Accompts in Co. and let the Articles composing the Balance be properly collected, then it will stand as above set down.

*B, as a Partner, thus:*

(By RULE I. and II.)

1st. Trade in Co. under *A*'s Direction, Dr to Sundries, 583*l.* 6*s.* 8*d.* viz. To Cash, 460*l.* To *A*, 123*l.* 6*s.* 8*d.* (By Rule 3d. Observation 1st.) 2d. Cash Dr to Sundries, 715*l.* viz. To Trade in Co. &c. 641*l.* 13*s.* 4*d.* To *A*, 73*l.* 6*s.* 8*d.*

*Or thus, by a 2d Entrance.*

1st. *A* Dr to Cash, 460*l.* 2dly, Trade in Co. under *A*'s Direction, Dr to *A*, 583*l.* 6*s.* 8*d.* 2d. Cash Dr to *A*, 715*l.* 2dly, *A* Dr to Trade in Co. &c. 641*l.* 13*s.* 4*d.* Thus far from the Question, the next from the Ledger.

Profit and Loss being credited by Trade in Co. &c. and the Articles composing the Balance properly collected, then it will stand thus (in either Case.)

*Dr*

Dr	Balance		Cr
	<i>l. s. d.</i>		<i>l. s. d.</i>
To Cash, <i>per</i> so much } on Hand ——— }	255 0 0	By <i>A</i> , <i>per</i> due to him } By Profit and Loss, } <i>per</i> gained — }	196 13 4 58 6 8
	<hr/> 255 0 0 <hr/>		<hr/> 255 0 0 <hr/>

*C, as a Partner, thus :*

(By RULE III. METHOD I.)

1st. Sundries Drs to Cash, 68*ol.* *viz.* Trade in Co. under *A*'s Direction, 58*3l.* 6*s.* 8*d.* *A* 96*l.* 13*s.* 4*d.* (By Rule 3d. Observation 1st.) 2d. Cash Dr to Sundries, 68*2l.* *viz.* To Trade in Co. &c. 64*1l.* 13*s.* 4*d.* To *A*, 4*ol.* 6*s.* 8*d.*

*Or, thus, by a 2d Entrance.*

1st. *A* Dr to Cash, 68*ol.* 2dly, Trade in Co. under *A*'s Direction, Dr to *A*, 58*3l.* 6*s.* 8*d.* 2d. Cash Dr to *A*, 68*2l.* 2dly, *A* Dr to Trade in Co. &c. 64*1l.* 13*s.* 4*d.*

Thus far from the Question, the next from the Ledger.

Profit and Loss being credited by Trade in Co. &c. and the Articles composing the Balance properly collected, then it will stand thus :

Dr	Balance		Cr
	<i>l. s. d.</i>		<i>l. s. d.</i>
To Cash, <i>per</i> so much } on Hand ——— }	2 0 0	By Profit and Loss, } <i>per</i> gained — }	58 6 8
To <i>A</i> , <i>per</i> due to me —	56 6 8		
	<hr/> 58 6 8 <hr/>		<hr/> 58 6 8 <hr/>

QUESTION 2d. *By* LONDON's Method. *B, Trustee.*

(By RULE III. METHOD II.)

1st. Wheat in Co. with *A*, *C*, and Self, each  $\frac{1}{3}$ , Dr to Sundries, 65*ol.* *viz.* To Cash, 200*l.* To *D*, 45*ol.* 2dly. Sundries Drs to Wheat in Co. &c. 300*l.* *viz.* *A*, 150*l.* *C*, 150*l.* (Rule 3d. Method 2d.) 2d. Sundries Drs to Wheat in Co. &c. 1137*l.* 10*s.* *viz.* *E*, 330*l.* Cash, 162*l.* 10*s.* Wheat Proper, 320*l.* *C*, 325*l.* 2dly, Wheat in Co. &c. Dr to Sundries, 758*l.* 6*s.* 8*d.* *viz.* To *A*, 379*l.* 3*s.* 4*d.* To *C*, 379*l.* 3*s.* 4*d.* (Rule 3d. Method 2d.) 3d.

H h

Wheat

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Wheat in Co.  $\text{£c.}$  Dr to Cash, 11*l.* 6*s.* 9*d.* 2dly, Sundries Dr to Wheat in Co.  $\text{£c.}$  7*l.* 11*s.* 2*d.* viz. A, 3*l.* 15*s.* 7*d.* C, 3*l.* 15*s.* 7*d.* 4th. D Dr to Sundries; 450*l.* viz. To Cash, 210*l.* To C, 240*l.* (Rule 3d. Method 2d.) 5th. Sundries Dr to E, 330*l.* viz. Cash, 300*l.* Wheat in Co.  $\text{£c.}$  22*l.* 10*s.* A, 7*l.* 10*s.* 2dly, Sundries Dr to Wheat in Co.  $\text{£c.}$  15*l.* viz. A, 7*l.* 10*s.* C, 7*l.* 10*s.* Observation. If I had deducted the 11*l.* 6*s.* 9*d.* Charges, and the 22*l.* 10*s.* abated E from the Gross Sales, 1137*l.* 10*s.* and then had debited Wheat in Co.  $\text{£c.}$  to each of my Partners for their  $\frac{1}{3}$  Shares of the Net Proceeds, viz. 367*l.* 17*s.* 9*d.* there would have been saved thereby two double Entrances, though the Result is the same in either Case.

Thus far from the Question, the next from the Ledger.

See what follows this Sentence, in A's Journal, Question 1st.

Dr		Balance		Cr	
		<i>l.</i>	<i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To Cash, per so much }				By A, per due to him —	210 7 9
on Hand — }		41	3 3	By C, per due to him —	132 17 9
To Wheat proper, }				By Profit and Loss, }	
per its Value — }		320	0 0	per gained — }	17 17 9
		361	3 3		361 3 3

### By the common Method.

1st. Wheat in Co. with A, C, and Self, each  $\frac{1}{3}$ , Dr to Sundries, 1050*l.* viz. To Cash, 200*l.* To A's Accompt in Co. 200*l.* To C's Accompt in Co. 200*l.* To D, 450*l.* 2dly. A's Accompt proper, Dr to his Accompt in Co. 150*l.* C's Ditto, 150*l.* 2d. Sundries Drs to Wheat in Co.  $\text{£c.}$  1137*l.* 10*s.* viz. E, 330*l.* Cash, 162*l.* 10*s.* C's Accompt proper, 325*l.* Wheat proper, 320*l.* 2dly, A's Accompt in Co. Dr to his Accompt proper 379*l.* 3*s.* 4*d.* C's Ditto 379*l.* 3*s.* 4*d.* 3d. Wheat in Co.  $\text{£c.}$  Dr to Cash, 11*l.* 6*s.* 9*d.* 2dly, A's Accompt proper, Dr to his Accompt in Company, 3*l.* 15*s.* 7*d.* C's Ditto, 3*l.* 15*s.* 7*d.* 4th. D Dr to Sundries, 450*l.* viz. To Cash, 210*l.* To C's Accompt proper, 240*l.* 5th. Sundries Drs to E, 330*l.* viz. Cash, 300*l.* Wheat in Co.  $\text{£c.}$  22*l.* 10*s.* A's Accompt proper, 7*l.* 10*s.* 2dly, A's Accompt proper, Dr to his Accompt in Co. 7*l.* 10*s.* C's Ditto, 7*l.* 10*s.* See the Conclusion of A's Journal in the last Question, by the common Method, and then the Balance will stand as just set down above, by London's Method, in this present Question.

### A, as a Partner, thus:

(By RULE I and II.)

1st. Wheat in Co. under B's Direction Dr to Sundries, 350*l.* viz. To Cash, 200*l.* To B, 150*l.* (Rule 1st.) 2d. B, Dr to



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to Wheat in Co. £c. 379*l.* 3*s.* 4*d.* (Rule 2d.) 3d. Wheat in Co. £c. Dr to B, 3*l.* 15*s.* 7*d.* 4th. Cash Dr to Ditto, 7*l.* 10*s.* (Rule 2d.) 5th. Wheat in Co. £c. Dr to Ditto, 7*l.* 10*s.* Thus far from the Question, the next from the Ledger.

See what follows this Sentence, in B's Journal, Question 1st.

Dr	Balance		Cr
	<i>l.</i> <i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To B, <i>per</i> due to me—	210 7 9	By Cash, <i>per</i> out of Pocket, or Stock rather at first —	192 10 0
		By Profit and Loss, <i>per</i> gained —	17 17 9
	<hr/> 210 7 9 <hr/>		<hr/> 210 7 9 <hr/>

C, as a Partner, thus :

(By RULE I and II.)

1st. Wheat in Co. under the Direction of B, Dr to Sundries, 35*ol.* *viz.* To Cash, 20*ol.* To B, 15*ol.* 2d. B, Dr to Cash, 24*ol.* 3d. Wheat proper, Dr to B, 325*l.* (Rule 1st.) 4th. B, Dr to Wheat in Co. £c. 379*l.* 3*s.* 4*d.* (Rule 2d.) 5th. Wheat in Co. £c. Dr to B, 3*l.* 15*s.* 7*d.* (Rule 2d.) 6th. Ditto, Dr to Ditto, 7*l.* 10*s.*

Thus far from the Question, the next from the Ledger.

See what follows this Sentence, in C's Journal, Question 1st.

Dr	Balance		Cr
	<i>l.</i> <i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To B, <i>per</i> due to me—	132 17 9	By Cash, <i>per</i> out of Pocket, or Stock rather at first —	440 0 0
To Wheat proper, <i>per</i> its Value —	325 0 0	By Profit and Loss, <i>per</i> gained —	17 17 9
	<hr/> 457 17 9 <hr/>		<hr/> 457 17 9 <hr/>

QUESTION 3d. By LONDON's Method. G, Trustee.

(By OBSERVATION to RULE I and II.)

1st. Canary in Co. with E, F, and Self, each  $\frac{1}{3}$ , Dr to Cash, 28*ol.* 2d. F, Dr to E, 28*ol.* (Rule 3d. Method 2d.) Sundries Dr to Canary in Co. £c. 923*l.* *viz.* I, 320*l.* Cash, 372*l.* French H h 2 Wines

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Wines in Co. with *E*, *F*, and Self, each  $\frac{1}{3}$ , 231*l.* 2dly. Canary in Co. &c. Dr to Sundries, 615*l.* 6*s.* 8*d.* viz. To *E*, 307*l.* 13*s.* 4*d.* To *F*, 307*l.* 13*s.* 4*d.* (Rule 3d. Method 2d.) 4th. Canary in Co. &c. Dr to Sundries, 17*l.* 2*s.* 6*d.* viz. To Cash, 7*l.* 18*s.* 0*d.* To Profit and Loss, 9*l.* 4*s.* 6*d.* 2dly, Sundries Drs to Canary in Co. &c. 11*l.* 8*s.* 4*d.* viz. *E*, 5*l.* 14*s.* 2*d.* *F*, 5*l.* 14*s.* 2*d.* (Rule 3d. Method 2d.) 5th French Wines proper, Drs to Sundries, 240*l.* viz. To French Wines in Co. &c. 231*l.* To Canary in Co. 9*l.* 2dly. Canary in Co. &c. Dr to Sundries, 6*l.* viz. To *E*, 3*l.* To *F*, 3*l.* 6th. *I* proper, Dr to *I*, a Debt due to the Co. 320*l.* 7th. Sundries Drs to Profit and Loss, 10*l.* viz. *E*, 5*l.* *F*, 5*l.* Observation. If *I* had deducted 17*l.* 2*s.* 6*d.* from 923*l.* the Gross Sales of the Wines, and then had debited Canary in Co. &c. to each Partner, *E* and *F*, for 304*l.* 19*s.* 2*d.* which is  $\frac{1}{3}$  of the Net Proceeds, it would have saved a double Entrance, and would have come to the same Result.

Moreover I might have let *I*'s Accompt stand as it was, without debiting *I* proper, to *I*, a Debt due to the Co. but then I must have remembered to have debited Profit and Loss thereto, in Case *I* should have failed, and the same holds good with Respect to the French Wines.

Thus far from the Question, the next from the Ledger.

*F* being debited to *E* for  $\frac{1}{3}$  of his whole Gain, viz. 8*l.* 6*s.* 4*d.*  $\frac{2}{3}$ , and Profit and Loss being credited by Canary in Co. &c. for my  $\frac{1}{3}$ , and the Articles composing the Balance properly collected, then it will stand thus:

Dr	Balance			Cr
	<i>l.</i> <i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>	
To Cash, per so much on Hand ———— }	84 2 0	By <i>E</i> , per due to him	588 5 6 $\frac{1}{2}$	
To <i>I</i> proper, per due to me ———— }	320 0 0	By <i>F</i> , per due to him	11 12 9 $\frac{1}{2}$	
To French Wines pro- per, per their Value }	240 0 0	By Profit and Loss, per gained — }	44 3 8	
	<hr/> 644 2 0 <hr/>		<hr/> 644 2 0 <hr/>	

### By the common Method.

1st. Canary in Co. with *E*, *F*, and Self, each  $\frac{1}{3}$ , Dr to Sundries, 840*l.* viz. To Cash, 280*l.* To *E*'s Accompt in Co. 280*l.* To *F*'s Accompt in Co. 280*l.* 2d. *F*'s Accompt proper, Dr to *E*'s Accompt proper, 280*l.* 3d. Sundries Drs to Canary in Co. &c. 923*l.* viz. *I*, 320*l.* Cash, 372*l.* French Wines in Co. with *E*, *F*, and

and Self, each  $\frac{1}{3}$ , 231*l.* 2dly. *E*'s Accompt in Co. Dr to his Accompt proper, 307*l.* 13*s.* 4*d.* *F*'s Ditto, 307*l.* 13*s.* 4*d.* 4th. Canary in Co.  $\mathcal{E}$ c. Dr to Sundries, 17*l.* 2*s.* 6*d.* viz. To Cash, 7*l.* 18*s.* 0*d.* To Profit and Loss, 9*l.* 4*s.* 6*d.* 2dly, *E*'s Accompt proper, Dr to his Accompt in Co. 5*l.* 14*s.* 2*d.* *F*'s Ditto, 5*l.* 14*s.* 2*d.* 5th. French Wines proper, Dr to Sundries, 240*l.* viz. To French Wines in Co.  $\mathcal{E}$ c, 231*l.* To Canary in Co.  $\mathcal{E}$ c. 9*l.* 2dly, *E*'s Accompt in Co. Dr to his Accompt proper, 3*l.* *F*'s Ditto, 3*l.* 6th. *I* proper, Dr to *I*, a Debt due to the Co. 320*l.* 7th. Sundries Drs to Profit and Loss 10*l.* viz. *E*'s Accompt proper, 5*l.* *F*'s Accompt proper, 5*l.*

*N. B.* The last Observation is equally true here too.

See the last Conclusion, and the Conclusion of *A*'s Journal in the 1st Question, by the common Method, and then the Balance will stand as just before set down by *London*'s Method, in this present Question.

*E, as a Partner, thus :*

(By RULE III. METHOD I.)

1st. Sundries Drs to Cash, 560*l.* viz. Canary in Co. under *G*'s Direction, 280*l.* *G*, 280*l.* (Rule 1st.) 2d. *G*, Dr to Canary in Co.  $\mathcal{E}$ c. 307*l.* 13*s.* 4*d.* (Rule 2d.) 3d. Canary in Co.  $\mathcal{E}$ c. Dr to *G*, 5*l.* 14*s.* 2*d.* (Rule 1st.) 4th. *G*, Dr to Canary in Co.  $\mathcal{E}$ c. 3*l.* (Rule 2d.) 5th. Canary in Co.  $\mathcal{E}$ c. Dr to *G*, 5*l.* 6th. *G*, Dr to Profit and Loss, 8*l.* 6*s.* 4*d.*  $\frac{2}{3}$ . Thus far from the Question, the next from the Ledger.

See what follows this Sentence, in *B*'s or *C*'s Journals, Question 1st.

<i>Dr</i>		<i>Balance</i>	<i>Cr</i>	
		<i>l.</i> <i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To <i>G</i> , per due to me—	588	5 6 $\frac{2}{3}$	By Cash, per out of Pocket, or Stock rather at first —	560 0 0
			By Profit and Loss, per gained —	28 5 6 $\frac{2}{3}$
		<hr/> 588 5 6 $\frac{2}{3}$ <hr/>		<hr/> 588 5 6 $\frac{2}{3}$ <hr/>

*F, as a Partner, thus :*

(RULE II.)

1st. Canary in Co. under *G*'s Direction, Dr to *G*, 280*l.* (Rule 1st.) 2d. *G*, Dr to Canary in Co.  $\mathcal{E}$ c. 307*l.* 13*s.* 4*d.* (Rule 2d.) 3d. Canary in Co.  $\mathcal{E}$ c. Dr to *G*, 5*l.* 14*s.* 2*d.* (Rule 1st.) 4th. *G*

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G, Dr to Canary in Co.  $\text{£}c.$  3*l.* (Rule 2d.) 5th. Canary in Co.  $\text{£}c.$  Dr to G, 5*l.* (Rule 2d.) 6th. Ditto, Dr to Ditto, 8*l.* 6*s.* 4*d.*  $\frac{2}{3}$ . Thus far from the Question, the next from the Ledger.

See what follows this Sentence, in B's and C's Journal, Question 1st.

Dr	Balance	Cr
	<i>l.</i> <i>s.</i> <i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>
To G, per due to me	— 11 12 9 $\frac{1}{3}$	By Profit and Loss, } per gained — } 11 12 9 $\frac{1}{3}$

### QUESTION 4th. James White, Trustee.

Observe that the three foregoing Questions have been stated both by *London's* and the common Method, agreeing Step by Step, but Mr. *London*, in the stating of a Case of this Nature, makes Use of *Snell's* Method, that is, when the Partners are accountable for each others Share. (See the foregoing Journal of this Question.) But I shall here shew how this Question may be journalized by one of the Partners, as Trustee for the Co. and the other acting as a Partner thereto, according to the Method laid down in the three former Questions. And as this Question when stated or journalized at full Length, both by *London's* Principles, and the common Method, is capable of several Abridgments; I shall therefore first set down the Journals at full Length, and after this, the Abridgments of them for Practice.

#### By LONDON's Principles.

1st. Wheat in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Cash, 750*l.* 2dly, *Isaac Berney*, Dr to Wheat in Co. 375*l.* 2d. Cash, Dr to *Isaac Berney*, 375*l.* 3d. Ditto, Dr to Wheat in Co.  $\text{£}c.$  160*l.* 2dly, Wheat in Co.  $\text{£}c.$  Dr to *Isaac Berney*, 80*l.* 4th. Voyage to *Amsterdam*, in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Wheat in Co.  $\text{£}c.$  \*600*l.* 2dly, Wheat in Co.  $\text{£}c.$  Dr to *Isaac Berney*, \*300*l.* 3dly, *Isaac Berney* Dr to Voyage to *Amsterdam*, in Co.  $\text{£}c.$  \*300*l.* 5th. Voyage to *Amsterdam*, in Co.  $\text{£}c.$  Dr to Cash 14*l.* 15*s.* 6*d.* 2dly *Isaac Berney* Dr to Voyage to *Amsterdam* in Co.  $\text{£}c.$  7*l.* 7*s.* 9*d.* 6th. *Isaac Berney*, for Co. Dr to Voyage to *Amsterdam*, in Co.  $\text{£}c.$  2085 *Gs.* 5 *St.* 0 *P.* Sterling, 189*l.* 11*s.* 4*d.* 2dly, Voyage to *Amsterdam*, in Co.  $\text{£}c.$  Dr to *Isaac Berney*, 1042 *Gs.* 12 *St.* 8 *P.* Sterling, 94*l.* 15*s.* 8*d.* 7th. Voyage from *Amsterdam*, in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Voyage to *Amsterdam*, in Co.  $\text{£}c.$  \*450*l.* 2dly, Voyage to *Amsterdam*, in Co.  $\text{£}c.$  Dr to *Isaac Berney*, \*225*l.* 3dly, *Isaac Berney*, Dr to Voyage from *Amsterdam*, in Co.  $\text{£}c.$  \*225*l.* 8th. Voyage from *Amsterdam*, in Co.  $\text{£}c.$  Dr to *Isaac Berney*, for Co. 37 *Gs.* 15 *St.* 0 *P.* Sterling, 3*l.* 8*s.* 6*d.*

6d. 2dly, *Isaac Berney*, Dr to Voyage from *Amsterdam*, in Co. £c. 18 Gs. 17 St. 8 P. Sterling, 1l. 14s. 3d. 9th. Voyage from *Amsterdam*, in Co. £c. Dr to Cash, 67l. 10s. 2dly, *Isaac Berney*, Dr to Voyage from *Amsterdam*, in Co. £c. 33l. 15s. 10th Cash, Dr to Voyage from *Amsterdam*, in Co. £c. 650l. 2dly, Voyage from *Amsterdam*, in Co. £c. Dr to *Isaac Berney*, 325l. 11th. *Isaac Berney*, Dr to Cash, 325l.

Thus far from the Question, the next from the Ledger.

Wheat in Co. £c. Voyage to *Amsterdam*, in Co. £c. and Voyage from *Amsterdam*, in Co. £c. being severally debited to Profit and Loss for my Gains, and the Articles composing the Balance properly collected, then it will stand thus :

Dr	Balance		Cr
	l. s. d.		l. s. d.
To Cash, per so } much on Hand— }	27 14 6	By <i>Isaac Berney</i> , per } due to him — }	38 17 3
To <i>Isaac Berney</i> , for } Co. 2047 Gs. 10 St. }	186 2 10	By Ditto, per due } to him 1023 Gs. } 15 St. ——— }	93 1 5
		By Profit and Loss, } per gained hereon }	81 18 8
	<hr/> 213 17 4 <hr/>		<hr/> 213 17 4 <hr/>

*The same abridged.*

1st. Wheat in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Cash, 375l. 2d. Cash, Dr to Wheat in Co. £c. 160l. 2dly, Wheat in Co. £c. Dr to *Isaac Berney*, 80l. 3d. Voyage to *Amsterdam*, in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Wheat in Co. £c. 300l. and no double Entrance. 4th. Ditto, Dr to Cash, 14l. 15s. 6d. 2dly, *Isaac Berney*, Dr to Voyage to *Amsterdam*, in Co. £c. 7l. 7s. 0d. 5th. *Isaac Berney*, for Co. Dr to Voyage to *Amsterdam*, in Co. £c. 2085 Gs. 5 St. Sterling, 189l. 11s. 4d. 2dly, Voyage to *Amsterdam*, in Co. £c. Dr to *Isaac Berney*, 1042 Gs. 17 St. 8 P. Sterling, 94l. 15s. 8d. 6th. Voyage from *Amsterdam*, in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Voyage to *Amsterdam*, in Co. £c. 225l. and no double Entrance. 7th. Voyage from *Amsterdam*, in Co. £c. Dr to *Isaac Berney*, for Co. 37 Gs. 15 St. Sterling, 3l. 8s. 6d. 2dly, *Isaac Berney*, Dr to Voyage from *Amsterdam*, in Co. £c. 18 Gs. 17 St. 8 P. Sterling, 1l. 14s. 3d. 8th. Voyage from *Amsterdam*, in Co. £c. Dr to Cash, 67l. 10s. 2dly, *Isaac Berney*, Dr to Voyage from *Amsterdam*, in Co. £c. 33l. 15s. 9th. Cash, Dr to Voyage from *Amsterdam*, in Co. £c. 650l. 2dly, Voyage from *Am-*

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*Amsterdam, in Co. £c. Dr to Isaac Berney, 325l. 10th. Isaac Berney, Dr to Cash, 325l.*

For the balancing of this, see the Conclusion of the last Journal.

Observe, that the superfluous Entrances, in the last Journal, are marked with \* and are omitted in this Journal.

*By the common Method.*

1st. Wheat in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Cash, 750l. 2dly, *Isaac Berney's* Accompt proper, Dr to his Accompt in Co. £c. 375l. 2d. Cash Dr to *Isaac Berney's* Accompt proper, 375l. 3d. Ditto, Dr to Wheat in Co. £c. 160l. 2dly, *Isaac Berney's* Accompt in Co. Dr to his Accompt proper, 80l. 4th. Voyage to *Amsterdam*, in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Wheat in Co. £c. 600l. 2dly, *Isaac Berney's* Accompt in Co. Dr to his Accompt proper, \*300l. 3dly, *Isaac Berney's* Accompt proper, Dr to his Accompt in Co. \*300l. 5th. Voyage to *Amsterdam*, in Co. £c. Dr to Cash, 14l. 15s. 6d. 2dly, *Isaac Berney's* Accompt proper, Dr to his Accompt in Co. 7l. 7s. 9d. 6th. *Isaac Berney's* our Accompt Current, Dr to Voyage to *Amsterdam*, in Co. £c. 2085 Gs. 5 St. Sterling, 189l. 11s. 4d. 2dly, *Isaac Berney's* Accompt in Co. Dr to his Accompt proper, 1042 Gs. 12 St. 8 P. Sterling, 94l. 15s. 8d. 7th. Voyage from *Amsterdam*, in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Voyage to *Amsterdam*, in Co. £c. 450l. 2dly, *Isaac Berney's* Accompt in Co. Dr to his Accompt proper, \*225l. 3dly, *Isaac Berney's* Accompt proper, Dr to his Accompt in Co. \*225l. 8th. Voyage from *Amsterdam*, in Co. £c. Dr to *Isaac Berney's* our Accompt Current, 37 Gs. 15 St. Sterling, 3l. 8s. 6d. 2dly, *Isaac Berney's* his Accompt proper, Dr to his Accompt in Co. 18 Gs. 17 St. 8 P. Sterling, 1l. 14s. 3d. 9th. Voyage from *Amsterdam*, in Co. £c. Dr to Cash, 67l. 10s. 2dly, *Isaac Berney's* his Accompt proper, Dr to his Accompt in Co. 33l. 15s. 10th. Cash, Dr to Voyage from *Amsterdam*, in Co. £c. 650l. 2dly, *Isaac Berney's* Accompt in Co. Dr to his Accompt proper, 325l. 11th. *Isaac Berney's* Accompt proper, Dr to Cash, 325l.

Thus far from the Question, the next from the Ledger.

*Isaac Berney's*, his  $\frac{1}{2}$  of the Gains being carried to the Credit of his Accompt in Co. and my  $\frac{1}{2}$  to the Credit of Profit and Loss, and the Articles composing the Balance properly collected, then it will stand as before set down in this Question.

*The same abridged.*

1. Wheat in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Sundries, 750l. viz. to Cash, 375l. to *Isaac Berney's* Accompt in Co. 375l. 2d. Cash, Dr to Wheat in Co. £c. 160l. 2dly, *Isaac Berney's*

ney's Accompt in Co. Dr to his Accompt proper, 8*ol.* 3*d.* Voyage to *Amsterdam*, in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Wheat in Co. *£c.* 60*ol.* and no double Entrance. 4th. Ditto Dr to Cash, 14*l.* 15*s.* 6*d.* 2dly, *Isaac Berney's* Accompt proper, Dr to his Accompt in Co. 7*l.* 7*s.* 9*d.* 5th. *Isaac Berney*, our Accompt Current, Dr to Voyage to *Amsterdam*, in Co. *£c.* 2085 *Gs.* 5 *St.* Sterling, 189*l.* 11*s.* 4*d.* 2dly, *Isaac Berney's* Accompt in Co. Dr to his Accompt proper, 1042 *Gs.* 12 *St.* 8*P.* Sterling, 94*l.* 15*s.* 8*d.* 6th. Voyage from *Amsterdam*, in Co. with *Isaac Berney* and Self, each  $\frac{1}{2}$ , Dr to Voyage to *Amsterdam*, in Co. *£c.* 45*ol.* and no double Entrance. 7th. Voyage from *Amsterdam*, in Co. *£c.* Dr to *Isaac Berney*, our Accompt Current, 37 *Gs.* 15 *St.* Sterling, 3*l.* 8*s.* 6*d.* 2dly, *Isaac Berney*, his Accompt proper, Dr to his Accompt in Co. 18 *Gs.* 17 *St.* 8*P.* Sterling, 1*l.* 14*s.* 3*d.* 8th. Voyage from *Amsterdam*, in Co. *£c.* Dr to Cash, 67*l.* 10*s.* 2dly, *Isaac Berney's* Accompt proper, Dr to his Accompt in Co. 33*l.* 15*s.* 9th. Cash, Dr to Voyage from *Amsterdam*, in Co. *£c.* 65*ol.* 2dly, *Isaac Berney's* Accompt in Co. Dr to his Accompt proper, 325*l.* 10th. *Isaac Berney's* Accompt proper, Dr to Cash, 325*l.*

For the balancing of this, see the Conclusion of the last Journal.

Observe, in this Method too, that the superfluous Entrances, in the last Journal, are marked with \* and are omitted in this Journal.

### A REMARK.

For the Reason of this last Abridgment, see Rule in *September* 8th, in the preceeding Treatise of Book-keeping, to which add this, that as your Partner's Accompt in Co. is solely intended to shew his Share in the Co. so unless you duly observe to charge it and discharge it exactly, for what is due from you to him, or from him to you, in regard to his Share in the Co. you cannot shew his exact Share therein: Nevertheless, you may find what is due to him from the Co. or from him to the Co. without shewing his exact Share in the Co. as is evident by the two Journals of this Question in Hand, at full Length, the one by *London's* Method, and the other by the common one before inserted; and the same will be shewn in the next Question following.

*Isaac Berney, as a Partner thus; to answer the two last abridged Journals.*

1st. Trade in Co. under the Direction of *James White*, Dr to Cash, 4150 *Gs.* 0 *St.* 0 *P.* Sterling, 375*l.* 2d. *James White*, Dr to Trade in Co. *£c.* 880 *Gs.* 0 *St.* 0 *P.* Sterling, 8*ol.* 3d. Trade in Co. *£c.* Dr to *James White*, 81 *Gs.* 5 *St.* 3 *P.* Sterling, 7*l.* 7*s.* 6*d.* 4th. Cash, Dr to Sundries, 2085 *Gs.* 5 *St.* Sterling, 189*l.* 11*s.* 4*d.*





2d. Upon the second abridged Journal, by the common Method.

If in the 5th Step of this Journal, by the common Method abridged; I had debited Sundries to Voyage to *Amsterdam*, in Co. &c. 2085 Gs. 5 St. Sterling, 189l. 11s. 4d. viz. *Isaac Berney's* Accompt in Co. 1042 Gs. 12 St. 8 P. Sterling, 94l. 15s. 8d. and *Isaac Berney*, my Accompt Current, 1042 Gs. 12 St. 8 P. Sterling, 94l. 15s. 8d. and also in the 7th Step of this same Journal, I had debited Voyage from *Amsterdam*, in Co. &c. to Sundries, 37 Gs. 15 St. Sterling, 3l. 8s. 6d. viz. To *Isaac Berney*, his Accompt in Co. 18 Gs. 17 St. 8 P. Sterling, 1l. 14s. 3d. and to *Isaac Berney*, my Accompt Current, 18 Gs. 17 St. 8 P. Sterling, 1l. 14s. 3d. retaining the other Steps as before, then I should have had the very same Balance as is set down in the first Observation. See Rule in *October* 31st, in the preceeding Treatise of Book-keeping.

3d. Upon *Isaac Berney's* Journal.

If I had debited, in the 4th Step of this Journal, Cash to Sundries, 2085 Gs. 5 St. Sterling, 189l. 11s. 4d. viz. To Trade in Co. under the Direction of *James White*, 1042 Gs. 12 St. 8 P. Sterling, 94l. 15s. 8d. and to *James White*, his Accompt, 1042 Gs. 12 St. 8 P. Sterling, 94l. 15s. 8d. as also in the 5th Step of this same Journal, I had debited Sundries to Cash, 37 Gs. 15 St. Sterling, 3l. 8s. 6d. viz. Trade in Co. under the Direction of *James White*, 18 Gs. 17 St. 8 P. Sterling, 1l. 14s. 3d. and *James White*, his Accompt, 18 Gs. 17 St. 8 P. Sterling, 1l. 14s. 3d. retaining the other Steps as before, only for *James White*, put *James White*, my Accompt, then I should have had this Balance,

Dr						Balance						Cr											
						l.	s.	d.	Gs.	St.	P.							l.	s.	d.	Gs.	St.	P.
To <i>James White</i> , my						38	17	3	427	9	13	By <i>James White</i> , his						93	1	5	1023	15	0
Accompt,												Accompt,											
per due to me —												per due to him —											
To Cash, per						136	2	10	1497	10	0	By Profit &						81	18	8	901	4	13
so much												Loss, per											
on Hand												gained —											
						175 0 1			1924 19 13									175 0 1			1924 19 13		

which agrees with *Snell* also.

QUESTION 5th. By LONDON'S Method. A, Trustee.

1st. Adventure to *Rouen*, in Co. with B, C, and Self, each  $\frac{1}{3}$ , Dr to Sundries, 1474l. os. od. viz. To Tobacco, 500l. To B, 489l. To C, 485l. 2d. Ditto Dr to B, 66l. 2dly, Sundries Drs to Adventure

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venture to *Rouen*, in Co. *£c.* 1026*l.* 13*s.* 4*d.* viz. *B*, 513*l.* 6*s.* 8*d.* *C*, 513*l.* 6*s.* 8*d.* 3*d.* *D*, our Accompt, Dr to Adventure to *Rouen*, in Co. *£c.* 21808 *Liv.* = 1635*l.* 12*s.* 0*d.* 2*dly*, Adventure to *Rouen*, in Co. *£c.* Dr to Sundries, 1090*l.* 8*s.* 0*d.* viz. To *B*, 545*l.* 4*s.* To *C*, 545*l.* 4*s.* 4*th.* Paper in Co. with *B*, *C*, and Self, each  $\frac{1}{3}$ , Dr to *D*, our Accompt, 3120 *Liv.* = 234*l.* 2*dly*, Sundries Drs to Paper in Co. *£c.* 156*l.* viz. *B*, 78*l.* *C*, 78*l.* 5*th.* Sundries Drs to *D*, our Accompt, 18663 *Liv.* = 1385*l.* 14*s.* 4*d.* viz. *B*, 1500 *Liv.* = 110*l.* 8*s.* 4*d.* *C*, 17163 *Liv.* = 1275*l.* 6*s.* 6*th.* Paper in Co. *£c.* Dr to Cash, 26*l.* 18*s.* 2*dly*, Sundries Drs to Paper in Co. *£c.* 17*l.* 18*s.* 8*d.* viz. *B*, 8*l.* 19*s.* 4*d.* *C*, 8*l.* 19*s.* 4*d.* 7*th.* Cash, Dr to Paper in Co. *£c.* 367*l.* 10*s.* 2*dly*, Paper in Co. *£c.* Dr to Sundries, 245*l.* viz. To *B*, 122*l.* 10*s.* To *C*, 122*l.* 10*s.*

Thus far from the Question, the next from the Ledger.

After having debited Sundries to *D*, viz. Profit and Loss, and *B* and *C* for our respective Losses by Exchange, and Profit and Loss being credited by the Adventure to *Rouen*, in Co. and Paper in Co. for my Gains, and the Articles composing the Balance properly collected, then it will stand thus :

Dr	Balance				Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Cash, <i>per</i> so much on Hand	340	12	0	By Tobacco for its Cost, or Stock rather at first	500	0	0
To C, <i>per</i> due to me	7	8	3 $10\frac{2}{3}$	By B, <i>per</i> due to him	506	13	9 $\frac{1}{2}$
				By Profit and Loss, <i>per</i> gained	62	2	1 $\frac{1}{2}$
	<hr/>				<hr/>		
	1068	15	10 $\frac{2}{3}$		1068	15	10 $\frac{2}{3}$

*The same abridged.*

1*st.* Adventure to *Rouen*, in Co. with *B*, *C*, and Self, each  $\frac{1}{3}$ , Dr to Sundries; 1474*l.* 0*s.* 0*d.* viz. To Tobacco, 500*l.* To *B*, 489*l.* To *C*, 485*l.* 2*d.* Ditto Dr to *B*, 66*l.* 2*dly*, Sundries Drs to Adventure to *Rouen*, in Co. *£c.* 1026*l.* 13*s.* 4*d.* viz. *B*, 513*l.* 6*s.* 8*d.* *C*, 513*l.* 6*s.* 8*d.* 3*d.* *D*, our Accompt, Dr to Adventure to *Rouen*, in Co. *£c.* 21808 *Liv.* = 1635*l.* 12*s.* and no double Entrance. 4*th.* Paper in Co. with *B*, *C*, and Self, each  $\frac{1}{3}$ , Dr to *D*, our Accompt, 3120 *Liv.* = 234*l.* and no double Entrance. 5*th.* Sundries Drs to *D*, our Accompt, 18688 *Liv.* = 1401*l.* 12*s.* viz. *B*,

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B, 1500 *Liv.* = 110*l.* 3*s.* 4*d.* C, 17163 *Liv.* = 1275*l.* 6*s.* Adventure to *Rouen*, in Co. 25 *Liv.* = 15*l.* 17*s.* 8*d.* 2dly, Adventure to *Rouen*, in Co. *£c.* Dr to Sundries, 1079*l.* 16*s.* 2*d.*  $\frac{2}{3}$ , viz. To Paper, in Co. *£c.* for B's Share, 78*l.* To Ditto, for C's Share, 78*l.* To B, 461*l.* 18*s.* 1*d.*  $\frac{1}{3}$ . To C, 461*l.* 18*s.* 1*d.*  $\frac{1}{3}$ . 6th. Paper, in Co. with B, C, and Self, each  $\frac{1}{3}$ , Dr to Cash, 26*l.* 18*s.* 2dly, Sundries Drs to Paper, in Co. *£c.* 17*l.* 18*s.* 8*d.* viz. B, 8*l.* 19*s.* 4*d.* C, 8*l.* 19*s.* 4*d.* 7th. Cash, Dr to Paper, in Co. *£c.* 367*l.* 10*s.* 2dly, Paper, in Co. *£c.* Dr to Sundries, 245*l.* viz. To B, 122*l.* 10*s.* To C, 122*l.* 10*s.*

Thus far from the Question, the next from the Ledger.

Having debited the Adventure and Paper in Co. to Profit and Loss for my clear Gains, and the Articles composing the Balance being properly collected, then it will stand as before set down in this Question.

*OBSERVATIONS upon this last Journal.*

Observe, that whereas in the 5th Step, the Adventure in Co. stands debited to B and C for their  $\frac{1}{3}$  of their own Receipts, and in the 7th Step, Paper in Co. stands debited to Ditto, B and C, for their  $\frac{1}{3}$  of my Receipts; and as in the 4th Step, Paper in Co. stands debited to D, our Accompt, for 234*l.* which is  $\frac{2}{3}$  of the Whole more than my Share, viz. 156*l.* consequently the Adventure in Co. ought to be debited to Paper in Co. for the said 156*l.* as it is in the aforesaid 5th Step, in order to exhibit their Accompts as simple as possible, since B and C, in the 7th Step, have Credit for their  $\frac{1}{3}$  of the Produce of the said Paper, and stand Drs, in 2d and 6th Steps, for their  $\frac{1}{3}$  of its prime Cost, and the like is to be observed in other similar Examples.

2. Observe also, that in the 4th Step, I might have debited Sundries to D, our Accompt, for the 234*l.* viz. Paper in Co. for 78*l.* my  $\frac{1}{3}$ , and the Adventure in Co. for 156*l.* B's and C's  $\frac{1}{3}$ , since the Adventure in Co. has Credit for the whole 234*l.* and so have omitted debiting the Adventure in Co. to Paper in Co. for 156*l.* as is done in the 5th Step, and the Result would have still been the same.

*By the common Method.*

1st. Adventure to *Rouen*, in Co. with B, C, and Self, each  $\frac{1}{3}$ , Dr to Sundries, 1474*l.* viz. To Tobacco, 500*l.* To B's Accompt proper, 489*l.* To C's Accompt proper 485*l.* 2d. Ditto, Dr. to B's Accompt proper, 66*l.* 2dly, B's Accompt proper, Dr to his Accompt in Co. 513*l.* 6*s.* 8*d.* C's Ditto, 513*l.* 6*s.* 8*d.* 3d. D, our Accompt Current, Dr to Adventure to *Rouen*, in Co. *£c.* 21808 *Liv.* = 1635*l.* 12*s.* 2dly, B's Accompt in Co. Dr to his Accompt proper,

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proper, 545*l.* 4*s.* C's Ditto, 545*l.* 4*s.* 4th. Paper in Co. with B, C, and Self, each  $\frac{1}{3}$ , Dr to D, our Accompt Current, 3120 *Liv.* = 234*l.* 2dly, B's Accompt proper, Dr to his Accompt in Co. 78*l.* C's Ditto, 78*l.* 5th. Sundries Drs to D, our Accompt Current, 18663 *Liv.* = 1385*l.* 14*s.* 4*d.* viz. B's Accompt proper, 1500 *Liv.* = 110*l.* 8*s.* 4*d.* C's Accompt proper, 17163 *Liv.* = 1275*l.* 6*s.* 6th. Paper in Co. &c. Dr to Cash, 26*l.* 18*s.* 2dly, B's Accompt proper, Dr to his Accompt in Co. 8*l.* 19*s.* 4*d.* C's Ditto, 8*l.* 19*s.* 4*d.* 7th. Cash, Dr to Paper in Co. &c. 367*l.* 10*s.* 2dly, B's Accompt in Co. Dr to his Accompt proper, 122*l.* 10*s.* C's Ditto, 122*l.* 10*s.*

Thus far from the Question, the next from the Ledger.

Having debited Sundries to D, our Accompt Current, for what is lost by Exchange, viz. Profit and Loss for my  $\frac{1}{3}$ , and B's and C's Accompts proper for their  $\frac{1}{3}$ s; and Profit and Loss, and B's and C's Accompts in Co. being credited for our  $\frac{1}{3}$  of the Gains by the Adventure, and Paper in Co. and the Articles composing the Balance properly collected, then it will stand as before set down in this Question.

*The same abridged.*

1st. Adventure to Rouen, in Co. with B, C, and Self, each  $\frac{1}{3}$ , Dr to Sundries, 1474*l.* viz. To Tobacco, 500*l.* To B's Accompt proper, 489*l.* To C's Accompt proper, 485*l.* 2d. Ditto, Dr to B's Accompt proper, 66*l.* 2dly, B's Accompt proper, Dr to his Accompt in Co. 513*l.* 6*s.* 8*d.* C's Ditto, 513*l.* 6*s.* 8*d.* 3d. D, our Accompt Current, Dr to Adventure to Rouen, in Co. 21808 *Liv.* = 1635*l.* 12*s.* and no double Entrance. 4th. Paper in Co. with B, C, and Self, each  $\frac{1}{3}$ , Dr to D, our Accompt Current, 3120 *Liv.* = 234*l.* and no double Entrance. 5th. Sundries Dr to D, our Accompt Current, 18688 *Liv.* = 1401*l.* 12*s.* viz. B's Accompt proper, 1500 *Liv.* = 110*l.* 8*s.* 4*d.* C's Accompt proper, 17163 *Liv.* = 1275*l.* 6*s.* Profit and Loss, 8 *Liv.* 6 *Sols.* 8 *D.* = 5*l.* 5*s.* 10*d.*  $\frac{2}{3}$ . B's Accompt in Co. 8 *Liv.* 6 *Sols.* 8 *D.* = 5*l.* 5*s.* 10*d.*  $\frac{2}{3}$ . C's Accompt in Co. 8 *Liv.* 6 *Sols.* 8 *D.* = 5*l.* 5*s.* 10*d.*  $\frac{2}{3}$ . 2dly, B's Accompt in Co. Dr to his Accompt proper, 461*l.* 18*s.* 1*d.*  $\frac{1}{3}$ . C's Ditto, 461*l.* 18*s.* 1*d.*  $\frac{1}{3}$ . 6th. Paper in Co. with B, C, and Self, each  $\frac{1}{3}$ , Dr to Cash, 26*l.* 18*s.* 2dly, B's Accompt proper, Dr to his Accompt in Co. 8*l.* 19*s.* 4*d.* C's Ditto, 8*l.* 19*s.* 4*d.* 7th. Cash, Dr to Paper in Co. &c. 367*l.* 10*s.* 2dly, B's Accompt in Co. Dr to his Accompt proper, 122*l.* 10*s.* C's Ditto, 122*l.* 10*s.*

For the Reason of this Abridgment, see the Remark in the last Question.

Thus far from the Question, the next from the Ledger.

Profit and Loss being credited by the Adventure, and Paper in Co. for my  $\frac{1}{3}$  of the Gains, and B's and C's Accompt in Co. for their  $\frac{1}{3}$ s.

their  $\frac{1}{3}$ , and the Articles composing the Balance properly collected, then it will stand as before set down in this Question.

*B, as a Partner, thus:*

1st. Adventure to *Rouen*, in Co. under *A*'s Direction, Dr to Sundries, 491*l.* 6*s.* 8*d.* viz. To Sugar, 489*l.* To *A*, 2*l.* 6*s.* 8*d.* 2d. Sundries Dr to Cash, 66*l.* viz. Adventure to *Rouen*, in Co. &c. 22*l.* *A*, 44*l.* 3d. Sundries Drs to Adventure to *Rouen*, in Co. &c. 575*l.* 8*s.* 9*d.*  $\frac{1}{3}$ , viz. Cash, 110*l.* 8*s.* 4*d.* *A*, 465*l.* 0*s.* 5*d.*  $\frac{1}{3}$ .

*Or thus, by a 2d Entrance.*

1st. *A*, Dr to Sugar, 489*l.* 2d. Ditto, Dr to Cash, 66*l.* 2dly, Adventure to *Rouen*, in Co. under *A*'s Direction, Dr to *A*, 513*l.* 6*s.* 8*d.* 3d. Cash, Dr to *A*, 110*l.* 8*s.* 4*d.* 2dly, *A*, Dr to Adventure to *Rouen*, in Co. &c. 461*l.* 18*s.* 1*d.*  $\frac{1}{3}$ . 4th. Adventure to *Rouen*, in Co. &c. Dr to *A*, 8*l.* 19*s.* 4*d.* 5th. *A*, Dr to Adventure to *Rouen*, in Co. &c. 122*l.* 10*s.* 6th. Profit and Loss, Dr to Adventure to *Rouen*, in Co. &c. 5*l.* 5*s.* 10*d.*  $\frac{2}{3}$ .

Thus far from the Question, the next from the Ledger.

The Adventure to *Rouen*, in Co. being debited to Profit and Loss, and the Articles composing the Balance properly collected, then it will stand thus:

Dr	Balance				Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>A</i> , <i>per</i> due to me	506	13	9 $\frac{1}{3}$	By Sugar for its Cost,	}	489	0 0
To Cash, <i>per</i> so much on Hand—	44	8	4	or Stock rather at first			
				By Profit and Loss,	}	62	2 1 $\frac{1}{3}$
				<i>per</i> gained hercon			
	<hr/> 551 2 1 $\frac{1}{3}$ <hr/>				<hr/> 551 2 1 $\frac{1}{3}$ <hr/>		

*C, as a Partner, thus:*

1st. Adventure to *Rouen*, in Co. under *A*'s Direction, Dr to Sundries, 491*l.* 6*s.* 8*d.* viz. To Pepper, 485*l.* To *A*, 6*l.* 6*s.* 8*d.* 2d. Ditto, Dr to *A*, 22*l.* 3d. Cash, Dr to Sundries, 1275*l.* 6*s.* viz. To Adventure to *Rouen*, in Co. &c. 575*l.* 8*s.* 9*d.*  $\frac{1}{3}$ . To *A*, 699*l.* 17*s.* 2*d.*  $\frac{2}{3}$ .

*Or*

Or, thus, by a 2d Entrance.

1st. *A*, Dr to Pepper, 485*l*. 2dly, Adventure to *Rouen*, in Co. under *A*'s Direction, Dr to *A*, 513*l*. 6*s*. 8*d*. 2d. Cash, Dr to *A*, 1275*l*. 6*s*. 2dly, *A*, Dr to Adventure to *Rouen*, in Co. &c. 461*l*. 18*s*. 1*d*.  $\frac{1}{3}$ . 3d. Adventure to *Rouen*, in Co. &c. Dr to *A*, 81 19*s*. 4*d*. 4th. *A*, Dr to Adventure to *Rouen*, in Co. &c. 122*l*. 10*s*. 5th. Profit and Loss, Dr to Adventure to *Rouen*, in Co. &c. 5*l*. 5*s*. 10*d*.  $\frac{2}{3}$ .

Thus far from the Question, the next from the Ledger.

The Adventure to *Rouen*, in Co. &c. being debited to Profit and Loss, and the Articles composing the Balance properly collected, then it will stand thus:

Dr	Balance	Cr
	<i>l.</i> <i>s.</i> <i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>
To Cash, <i>per</i> so much on Hand ——— } 1275 6 0		By Pepper for its Cost, or Stock rather at first — } 485 0 0
		By <i>A</i> , <i>per</i> due to him ——— } 728 3 10½
		By Profit and Loss, <i>per</i> gained — } 62 2 1½
	<hr/> 1275 6 0	<hr/> 1275 6 0

QUESTION 6th. By LONDON's Method. Edward Montagu, Trustee.

1st. Stock partable with *Richard Pouldon*, *Michael Reau*, *James Varey*, and Self, according to Proportion therein, Dr to Sugar, 1236*l*. 10*s*. 2d. Stock in Fourths, with *Richard Pouldon*, *Michael Reau*, *James Varey*, and Self, Dr to *James King*, 1923*l*. 0*s*. 0*d*. 2dly, Sundries Drs to Stock in Fourths, 1442*l*. 5*s*. 0*d*. viz. *Richard Pouldon*, 480*l*. 15*s*. *Michael Reau*, 480*l*. 15*s*. *James Varey*, 480*l*. 15*s*. 0*d*. 3d. Cash, Dr to Stock partable, &c. 1930*l*. 13*s*. 0*d*. 2dly, Stock partable, &c. Dr to Sundries, 1339*l*. 17*s*. 10*d*.  $\frac{1}{2}$ . viz. To *Richard Pouldon*, 451*l*. 9*s*. 9*d*.  $\frac{1}{4}$ . To *Michael Reau*, 451*l*. 16*s*. 7*d*.  $\frac{3}{4}$ . To *James Varey*, 433*l*. 11*s*. 5*d*.  $\frac{1}{4}$ . 4th. Cash, Dr to Stock in Fourths, &c. 1206*l*. 10*s*. 0*d*. 2dly, Stock in Fourths, &c. Dr to Sundries, 904*l*. 17*s*. 6*d*. viz. To *Richard Pouldon*, 301*l*. 12*s*. 6*d*. To *Michael Reau*, 301*l*. 12*s*. 6*d*. To *James Varey*, 301*l*. 12*s*. 6*d*. 5th. Cash, Dr to Sundries, 1692*l*. 5*s*. 6*d*. viz. To *William Hill*, 1000*l*. To *Richard Pouldon*, 230*l*. 15*s*. To *Michael Reau*, 230*l*. 15*s*. To *James Varey*, 230*l*. 15*s*. 6th. Stock in Fourths, &c.

£c. Dr to William Hill, 15l. 2dly. Sundries Drs to Stock in Fourths, £c. 11l. 5s. viz. Richard Poulton; 3l. 15s. Michael Reau, 3l. 15s. James Varey, 3l. 15s. 7th. Sundries Drs to Cash, 35l. 10s. viz. James King, 1923l. William Hill, 1015l. Richard Poulton, 200l. Michael Reau, 192l. James Varey, 187l. 10s. 8th. Richard Poulton, Dr to Stock partable, £c. 1659l. 15s. 2dly, Stock partable, £c. Dr to Sundries, 1151l. 17s. 8d.  $\frac{1}{2}$ , viz. To Richard Poulton, 388l. 2s. 9d. To Michael Reau, 391l. 0s. 3d. To James Varey, 372l. 14s. 8d.  $\frac{1}{2}$ . 9th. Michael Reau, Dr to Stock partable, £c. 822l. 2dly, Stock partable, £c. Dr to Sundries, 570l. 9s. 6d.  $\frac{1}{2}$ , viz. To Michael Reau, 193l. 13s. 0d.  $\frac{1}{4}$ . To Richard Poulton, 192l. 4s. 6d.  $\frac{1}{2}$ . To James Varey, 184l. 11s. 11d.  $\frac{3}{4}$ . 10th. Stock partable, £c. Dr to James Varey, 12l. 13s. 2dly, Sundries Drs to Stock partable, £c. 8l. 15s. 7d. viz. James Varey, 2l. 16s. 9d.  $\frac{3}{4}$ . Richard Poulton, 2l. 19s. 2d. Michael Reau, 2l. 19s. 7d.  $\frac{1}{4}$ . 11th. Stock in Fourths, £c. Dr to James Varey 2l. 5s. 2dly Sundries Drs to Stock in Fourths, £c. 1l. 13s. 9d. viz. James Varey, 11s. 3d. Richard Poulton, 11s. 3d. Michael Reau, 11s. 3d. 12th. Richard Poulton, Dr to Stock in Fourths, £c. 300l. 2dly, Stock in Fourths, £c. Dr to Sundries, 225l. viz. To Richard Poulton, 75l. To Michael Reau, 75l. To James Varey, 75l. 13th. James Varey, Dr to Stock in Fourths, £c. 623l. 2dly, Stock in Fourths, £c. Dr to Sundries, 467l. 5s. viz. To James Varey, 155l. 15s. To Michael Reau, 155l. 15s. To Richard Poulton; 155l. 15s. 14th. Sundries Drs to James Varey, 15l. viz. Profit and Loss, 5l. Richard Poulton, 5l. Michael Reau, 5l. 15th. Sundries Drs to Richard Poulton, 1000l. viz. Michael Reau, 500l. James Varey, 500l.

Thus far from the Question, the next from the Ledger.

Profit and Loss being credited by Stock partable, £c. and by Stock in Fourths, £c. for my respective Gains, and the Articles composing the Balance properly collected, then it will stand thus :

Dr	Balance				Cr		
	l.	s.	d.		l.	s.	d.
To Mich. Reau, } per due to me }	204	8	5 $\frac{1}{4}$	By Sugar for its Cost, or Stock }	1236	10	0
To James Varey, } per due to me }	14	9	5 $\frac{1}{4}$	rather at first — }			
To Cash, per so } much on Hand }	1311	18	0	By Rd. Poulton, }	142	4	1 $\frac{3}{4}$
				per due to him }			
				By Profit and }	152	1	8 $\frac{1}{4}$
				Loss, per gain- }			
				ed hereon — }			
	1530	15	10 $\frac{1}{2}$		1530	15	10 $\frac{1}{2}$

*By the common Method.*

1st. Stock partable, between *Richard Pouldon, Michael Reau, James Varey*, and Self, according to Proportion therein, Dr to Sundries, 404*l.* viz. To Sugar, 1236*l.* 10*s.* To *Richard Pouldon's* Accompt in Co. 945*l.* To *Michael Reau's* Ditto, 952*l.* To *James Varey's* Ditto, 907*l.* 10*s.* 2d. Stock in Fourths with *Richard Pouldon, Michael Reau, James Varey*, and Self, Dr to *James King*, 1923*l.* 2dly, *Richard Pouldon's* Accompt proper, Dr to his Accompt in Co. 480*l.* 15*s.* *Michael Reau's* Ditto, 480*l.* 15*s.* *James Varey's* Ditto, 480*l.* 15*s.* 3dly, Cash, Dr to Stock partable, &c. 1930*l.* 13*s.* 2dly, *Richard Pouldon's* Accompt in Co. Dr to his Accompt proper, 451*l.* 9*s.* 9*d.*  $\frac{1}{4}$ . *Michael Reau's* Ditto, 454*l.* 16*s.* 7*d.*  $\frac{3}{4}$ . *James Varey's* Ditto, 433*l.* 11*s.* 5*d.*  $\frac{1}{4}$ . 4th. Cash, Dr to Stock in Fourths, &c. 1206*l.* 10*s.* 2dly, *Richard Pouldon's* Accompt in Co. Dr to his Accompt proper, 301*l.* 12*s.* 6*d.* *Michael Reau's* Ditto, 301*l.* 12*s.* 6*d.* *James Varey's* Ditto, 301*l.* 12*s.* 6*d.* 5th. Cash, Dr to Sundries, 1692*l.* 5*s.* viz. To *William Hill*, 1000*l.* To *Richard Pouldon's* Accompt proper, 230*l.* 15*s.* To *Michael Reau's* Accompt proper, 230*l.* 15*s.* To *James Varey's* Ditto, 230*l.* 15*s.* 6th. Stock in Fourths, &c. Dr to *William Hill*, 15*l.* 2dly, *Richard Pouldon's* Accompt proper, Dr to his Accompt in Co. 3*l.* 15*s.* *Michael Reau's* Ditto, 3*l.* 15*s.* *James Varey's* Ditto, 3*l.* 15*s.* 7th. Sundries Dr to Cash, 3517*l.* 10*s.* viz. *James King*, 1923*l.* *William Hill*, 1015*l.* *Richard Pouldon's* Accompt proper, 200*l.* *Michael Reau's* Ditto, 192*l.* *James Varey's* Ditto, 187*l.* 10*s.* 8th. *Richard Pouldon's* Accompt proper, Dr to Stock partable, &c. 1659*l.* 15*s.* 2dly, *Richard Pouldon's* Accompt in Co. Dr to his Accompt proper, 388*l.* 2*s.* 9*d.* *Michael Reau's* Ditto, 391*l.* 0*s.* 3*d.* *James Varey's* Ditto, 372*l.* 14*s.* 8*d.*  $\frac{1}{2}$ . 9th. *Michael Reau's* Accompt proper, Dr to Stock partable, &c. 822*l.* 2dly, *Richard Pouldon's* Accompt in Co. Dr to his Accompt proper, 192*l.* 4*s.* 6*d.*  $\frac{1}{2}$ . *Michael Reau's* Ditto, 193*l.* 13*s.* 0*d.*  $\frac{1}{4}$ . *James Varey's* Ditto, 184*l.* 11*s.* 11*d.*  $\frac{3}{4}$ . 10th. Stock partable, &c. Dr to *James Varey's* Accompt proper, 12*l.* 13*s.* 2dly, *Richard Pouldon's* Accompt proper, Dr to his Accompt in Co. 2*l.* 19*s.* 2*d.* *Michael Reau's* Ditto, 2*l.* 19*s.* 7*d.*  $\frac{1}{4}$ . *James Varey's* Ditto, 2*l.* 16*s.* 9*d.*  $\frac{3}{4}$ . 11th. Stock in Fourths, &c. Dr to *James Varey's* Accompt proper, 2*l.* 5*s.* 2dly, *James Varey's* Accompt proper, Dr to his Accompt in Co. 11*s.* 3*d.* *Michael Reau's* Ditto, 11*s.* 3*d.* *Richard Pouldon's* Ditto, 11*s.* 3*d.* 12th. *Richard Pouldon's* Accompt proper, Dr to Stock in Fourths, &c. 300*l.* 2dly, *Richard Pouldon's* Accompt in Co. Dr to his Accompt proper, 75*l.* *Michael Reau's* Ditto, 75*l.* *James Varey's* Ditto, 75*l.* 13th. *James Varey's* Accompt proper, Dr to Stock in Fourths, &c. 623*l.* 2dly, *James Varey's* Accompt in Co. Dr to his Accompt proper, 155*l.* 15*s.* *Michael Reau's* Ditto, 155*l.* 15*s.* *Richard Pouldon's*



don's Ditto, 155*l.* 15*s.* 14th. Sundries Drs to James Varey's Ac-  
compt proper, 15*l.* viz. Profit and Loss, 5*l.* Richard Poulton's  
Accompt proper, 5*l.* Michael Reau's Ditto, 5*l.* 15th. Sundries  
Drs to Richard Poulton's Accompt proper, 1000*l.* viz. Michael  
Reau's Accompt proper, 500*l.* James Varey's Accompt proper;  
500*l.*

Thus far from the Question, the next from the Ledger.

Profit and Loss being credited by Stock partable, &c. and by  
Stock in Fourths, &c. for my Gains, and each of my Partners  
their Accompts in Co. for their's, and the Articles composing the  
Balance properly collected, then it will stand as before set down in  
this Question.

Richard Poulton, as a Partner, thus :

1st. Stock under Edward Montagu's Direction, Dr to Sundries,  
1425*l.* 15*s.* viz. To Pepper, 945*l.* To Edward Montagu, 480*l.*  
15*s.* 2d. Cash, Dr to Edward Montagu, 1659*l.* 15*s.* 2dly, Ed-  
ward Montagu, Dr to Stock, under his Direction, 1031*l.* 17*s.* 0*d.*  $\frac{3}{4}$ .  
3d. Stock, under Edward Montagu's Direction, Dr to Edward Mon-  
tagu, 2*l.* 19*s.* 2*d.* 4th. Edward Montagu, Dr to Cash, 230*l.* 15*s.*  
5th. Stock, under Edward Montagu's Direction, Dr to Edward  
Montagu, 3*l.* 15*s.* 6th. Ditto, Dr to Ditto, 11*s.* 3*d.* 7th. Cash,  
Dr to Edward Montagu, 300*l.* 2dly, Edward Montagu, Dr to Stock,  
under his Direction, 532*l.* 7*s.* 6*d.* 8th. Cash, Dr to Edward Mon-  
tagu, 200*l.* 9th. Edward Montagu, Dr to Cash, 1000*l.* 10th.  
Profit and Loss, Dr to Edward Montagu, 5*l.* Thus far from the  
Question, the next from the Ledger.

Profit and Loss being credited by Stock, under the Direction of  
Edward Montagu, for my Gain, and the Articles composing the Ba-  
lance properly collected, then it will stand thus :

Dr	Balance			Cr			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>			
To Edw. Montagu, } per due to me — }	142	4	1 $\frac{3}{4}$	By Pepper for its } Cost, or Stock ra- } ther at first — }	945	0	0
To Cash, per fo } much on Hand — }	929	0	0				
	<hr/>				<hr/>		
	1071	4	1 $\frac{3}{4}$		1071	4	1 $\frac{3}{4}$
	<hr/>				<hr/>		

Michael Reau, as a Partner, thus :

1st. Stock, under Edward Montagu's Direction, Dr to Sundries,  
1432*l.* 15*s.* viz. To Canary, 952*l.* To Edward Montagu, 480*l.*  
K k 2 15*s.*

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15s. 2d. Cash, Dr to *Edward Montagu*, 822l. 2dly, *Edward Montagu*, Dr to Stock, under his Direction, 1039l. 9s. 11d. 3d. Stock, under the Direction of *Edward Montagu*, Dr to *Edward Montagu*, 2l. 19s. 7d.  $\frac{1}{4}$ . 4th. *Edward Montagu*, Dr to Cash, 230l. 15s. 5th. Stock, under *Edward Montagu's* Direction, Dr to *Edward Montagu*, 3l. 15s. 6th. Ditto, Dr to Ditto, 11s. 3d. 7th. *Edward Montagu*, Dr to Stock, under his Direction, 532l. 7s. 6d. 8th. Cash, Dr to *Edward Montagu*, 692l. 9th. Profit and Loss, Dr to Ditto, 5l.

Thus far from the Question, the next from the Ledger.

See what follows this Sentence, in *Richard Pouldon's Journal*.

Dr		Balance		Cr		
		l.	s. d.	l.	s. d.	
To Cash, <i>per</i> so much	}	1283	5 0	By Canary for its	}	952 0 0
on Hand ———				Cost, or Stock		
				rather at first —		
				By <i>Edward Mon-</i>	}	204 8 5 $\frac{1}{4}$
	<i>tagu, per</i> due to					
				By Profit and Loss,	}	126 16 6 $\frac{3}{4}$
				<i>per</i> gained —		
						</

*James Varey, as a Partner, thus:*

1st. Stock, under *Edward Montagu's* Direction, Dr to Sundries, 1388l. 5s. viz. To Raisins, 907l. 10s. To *Edward Montagu*, 480l. 15s. 2d. *Edward Montagu* Dr to Cash 12l. 13s. 2dly, Stock under *Edward Montagu's* Directions Dr to *Edward Montagu* 2l. 16s. 9d.  $\frac{3}{4}$ . 3d. *Edward Montagu* Dr to Stock, under his Direction, 990l. 18s. 1d.  $\frac{1}{2}$ . 4th. Ditto Dr to Cash, 230l. 15s. 5th. Stock under the Direction of *Edward Montagu*, Dr to *Edward Montagu*, 3l. 15s. 6th. *Edward Montagu* Dr to Cash 2l. 5s. 2dly Stock under his Direction Dr to *Edward Montagu* 11s. 3d. 7th. Cash Dr to *Edward Montagu* 125l. 2dly *Edward Montagu* Dr to Stock under his Direction 532l. 7s. 6d. 8th. Sundries Drs to *Edward Montagu* 1185l. 10s. viz. Cash, 687l. 10s. Goods remaining unfold, 278l. Debts out-standing 220l. 9th. *Edward Montagu* Dr to Profit and Loss 15l.

Thus far from the Question, the next from the Ledger.

See what follows this Sentence in *Richard Pouldon's Journal*.

Dr

Dr	Balance	Cr
	l. s. d.	l. s. d.
To Cash per so much on Hand —	566 17 0	By Raisins for their Cost, or
To Goods remaining unfold —	278 0 0	Stock rather
To Debts out-stand- ing —	220 0 0	at first —
		By Edward Mon- tagu per due
		to him —
		By Profit and Loss per gain- ed —
	1064 17 0	
		1064 17 0

Reflections upon SNELL's, LONDON's, and the common Method of keeping Co. Accompts among a Merchant's own private Affairs.

As to SNELL's Method, which he says in his Title Page, "is founded upon rational Principles, and approved of by Practice;" its plainly grounded upon the Doctrine of Elections, (see WALLIS's Algebra, Page 109, Appendix) and as it is the most tedious, so it is the Foundation of LONDON's, and the common Method, as I have demonstratively shewn, in my first Method of stating the fore-cited six Questions. Moreover as LONDON's Method is an Abridgment of SNELL's Method, so is it likewise of the common Method, as it will plainly appear to any intelligent Person, who will post the last Set of Journals into their respective Ledgers, and compare them one with another, as well as from what next follows.

If any one pleases to view the Ledgers to the 1st and 4th Questions, before inserted at full Length, he will find that the Share of each Partner in the Co. will be found on the Goods or Voyages in Co. or at least may be collected from thence, and that upon the other Accompts, will be found also what is due from him to each of his Partners respectively, or from them to him. Again in the Ledgers by LONDON's Method, will be found the Trustee's Share, on the Goods or Voyages in Co. or at least may be collected from thence, and that upon the other Accompts will appear what is due from him (who here represents the Co.) to each of his Partners, or from them to him, and not what is due from him to each Partner respectively.

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respectively, or from each Partner respectively to him, as in SNELL's Method mentioned above.

And in the Ledgers of the Trustee's Partners, will be found the Share of each Partner on the Goods or Voyages in Co. or at least may be collected from thence, and what is due from them to the Trustee (who here represents the Co.) or from him to them, will be found on the other Accompts, and not what is due to them or by them to each other as in SNELL's Method.

Again by the common Method in the Trustee's Ledger will be found all the Partners Shares, on the Goods or Voyages in Co. (just as they stand in the Company's Books) and on each Partner's Accompt in Co. his Share therein, and on each Partner's proper Accompt, what is due to him from the Trustee (who here also represents the Co.) or by him to the Trustee.

And in the Ledgers of the Trustee's Partners, each of their Accompts in Co. will shew their Shares in the Co. and the other Accompts, which is due to them from the Trustee, or by them to him.

And it is for this Reason, that in the first Method of stating these Questions, I have first set down each Partner's Share, and then all their Shares, or the whole Stock, in order to corroborate the Truth of all the three Methods.

Observe that the above Reflections, which relate to what's due, to, and by the Partner, Agent, or Trustee, from, or to their other Partners, only take Place, where SNELL's Method disagrees with the common one; as it generally does when the Partners in the Co. are more than two, as has been before observed in the first Method of stating these Questions.

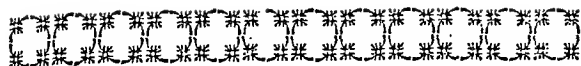
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The SIX QUESTIONS in COMPANY  
ACCOMPTS, published in the Year 1730, by  
Mr. JOHN JONES, late *Writing-Master* and  
*Accomptant* in *Bristol*, as Exercises for his  
*Rules on Book-Keeping*, now first solved,  
and stated according to the following Me-  
thods.

- |   |   |
|---|---|
| I. By a Method entirely new,<br>agreeable to the Laws of REA-<br>son, and adapted to the Ca-<br>pacity of all.  | pany, in his own private<br>Books.  |
| II. By DODSON's Method, as<br>laid down in his ACCOMP-<br>TANT, or METHOD of BOOK-<br>KEEPING, where the Trustee<br>keeps the Company Accompts<br>in separate Books, and an<br>Accompt of what he delivers<br>to, or receives from the Com- | III. To which is added <i>Book-<br/>keeping in Factory</i> , or, the Me-<br>thod made Use of by the <i>Fac-<br/>tories</i> in the <i>West-Indies</i> , be-<br>longing to his <i>Britannic Ma-<br/>jesty</i> , which Method is easily<br>deducible from the Solution<br>of the 5th of these Questions<br>under Consideration, as will<br>hereafter appear. |

By RICHARD ROOSE, late Accomptant in *Chesterfield*.

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# P R E F A C E.

THE Author of the following six Questions, in *Co. Accompts*, it seems, was a Gentleman of great Reputation for *Accompts* in his Time, as appears from Page 105, of the learned Mr. Lowe's *Arithmetic*, where it is said, that Mr. Snow (an excellent Penman and Mathematician in London) had given a Recommendation of a Piece of *Arithmetic*, published by this Author in 1720. Besides, soon after the Year 1720, Mr. Jones published a Sheet, entitled, *Lex Mercatorix* (if my Memory fails me not) containing Rules for Book-keeping, or Merchant's *Accompts*, and between that Time, and the Year 1730, two other Sheets on *Co. Accompts*, which were so compleat, that little or nothing has been added thereto to this Time, especially with regard to *Co. Accompts*: From the last of these Sheets the 6 following Questions are extracted and solved after the following Manner: 1st. By a Method entirely new, agreeable to the Laws of Reason, and adapted to the Capacity of all. 2dly. By Mr. Dodson's Method, as laid down in his *Accountant*, or Method of Book-keeping, who says, that it is preferable to the common Method for the Trustee to keep the *Co. Accompts* in separate Books, and an *Account* of what he delivers to, or receives from the Company in his own private Books; in pursuance of which Method, I have first given compleat Journals to the six following Questions, as kept in separate Books, together with a compleat Ledger of the first of them, and have only set down the respective Balances to the remaining five Questions on their respective Journals. Secondly, I have composed from the Questions themselves, the several *Waste-Books*, or new Questions which each respective Partner ought to mix with his own private Affairs, in order to keep an *Account* against the *Co.* of what is due to him from them, or from him to them. Thirdly, I have given the proper Drs and Crs as they ought to follow in these new Questions, or *Waste-Books*, and have inserted them under each respective Sentence of the said *Waste-Books*, which Method of proceeding is practised by

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some.

*some. Fourthly, I have given a compleat Ledger to the first Question, only as kept by each Partner in his own private Books, in order to plan out a Method for the Ledgers of the remaining five Questions, whose respective Balances are set down at the End of their Journals. And Fifthly, I have given sufficient Hints how these Questions may be stated either by Snell's, or the common Method; and in the Conclusion, I have given a short (but full) Account, of the Method made Use of by the Factors or Store-keepers, in his Majesty's Plantations in the West-Indies, and have shewn how the said Method is plainly deducible from the 5th of these Questions, or however, how such a like Question is fairly deducible from that Method, by which it is evident, that our Author was acquainted with the said Method, although Mr. Weston was the first that published it in England.*

*To conclude, as these Questions appear to be so many Results of real Business, and as Mr. Mair (the Author of the last set of Questions) has inserted the Substance of those Sheets, except the Questions in his Book-keeping Methodized (another Instance of our Author's Worth) and thereby occasioned them to be long out of Print; I thought I could not do a greater Piece of Service to the Public, than to give the young Accomptant the Solutions of the Questions themselves, (since they have never yet been solved that I know of) adapted to the meanest as well as the highest Capacities, which Solutions immediately follow after the Questions, as may be seen a little further on.*



## T H E

## QUESTIONS.

## QUESTION I.

TWO Tradesmen, *George* and *Joseph*, made a small Adventure to Sea, *George* put in Goods to the Value of 10*l.* 14*s.* 4*d.*  $\frac{1}{2}$ , and *Joseph* put in Value 18*l.* 16*s.* 10*d.* by and by they had Returns in Merchandize, 29*l.* 19*s.* 11*d.* and it was all they had for their Adventure, but *Joseph* paid the Inset Charges, which came to 7*l.* 12*s.* 6*d.* They both agreed to take such Sort of these Inset Wares as best suited their Dealings; *George* had thereof, in Pieces of Eight, &c. Value 4*l.* 2*s.* 8*d.* but *Joseph* had, in Sugar and Piemento, Value 25*l.* 17*s.* 3*d.* now they would settle Accompts, I would know how the Matter stands between them, by the true Method of Debtor and Creditor, which is the Debtor, and how much, with due Regard to their proportionable Losses?

## QUESTION II.

Admit two Country Carpenters deal in Timber, in Copartnership; they bought a Bargain of Trees, which cost them 90*l.* for which *Abraham Wood* and *Benjamin Oak* paid down their 45*l.* each, to my Lord's Steward, *David Trusty*, in full, since which there have happened the following Occurrences. February 6th, *Abraham Wood* went to *Bristol*, with a Quantity of this Timber, which he sold *William Penrose*, for 42*l.* 16*s.* 10*d.* whereof he received, at same Time, in Part, 20*l.* 19*s.* 4*d.* and February 20th, *Abraham Wood* received the Rest of said *Penrose*. March 1st, *Benjamin Oak* sailed to *Bristol*, with the Remainder of the said Timber, which he sold *Richard Clement*, for 81*l.* 12*s.* 6*d.* of which said *Benjamin Oak* received in Part, the same Time, 40*l.* 15*s.* rest to be paid in six Months. March 20th, they bring in their Notes of Disbursements, Men's Wages for felling said Timber, Boatage, Horse-Hire, and their own Expences on the said Affair; *Abraham Wood's* Note, 4*l.* 19*s.* 6*d.* *Benjamin Oak's* Disbursements, 7*l.* 19*s.* 4*d.* they desire the Account may be made up between them?



## QUESTION III.

Suppose a certain Widow died, leaving two Children, *James* and *Catherine*, to whom she left her Substance, Share and Share alike (except as below) now her Inventory of Goods in Cellar, was appraised at 177*l.* 1*s.* 11*d.* and the Shop-Goods amounted to 94*2l.* 0*s.* 1*d.* Money in the House at her Death, 49*l.* 6*s.* 6*d.* since which, received in the following Debts of *A*, 23*l.* 2*s.* of *B* and *C*, 20*l.* of *D*, 11*l.* 10*s.* 10*d.* and of *E*, 140*l.* all these *Catherine* received, and had taken too the Money in the House, the Wares in Shop and Cellar; she took upon her, out of the said Effects, to pay her Mother's Debts, who owed to sundry Persons, as *per* List, 178*l.* 8*s.* 2*d.* Moreover, *James* owed his Mother's Estate, 40*l.* he had borrowed of her on Bond (without Interest) and 15*l.* he had received for a Debt due to her; there are also sundry other Debts due to the Estate of deceased, which, as *per* List, amounted to 258*l.* 9*s.* as to the Plate and all the Household Goods, they amounted, *per* Appraisalment, to 159*l.* but these were given particularly to the Daughter by the Mother's Will, she allowing her Brother in Lieu thereof, 50*l.* they now apply to an Accomptant, to have these Things settled, and rightly adjusted between them.

## QUESTION IV.

Admit my Friend *F* died, possessed of several Estates, who, by his last Will, has left me as an Executor in Trust over his Widow  $\frac{1}{3}$ , and Orphans  $\frac{2}{3}$ ; now these Estates lying remote from each other, he had appointed other Trustees to receive the Rents, and to render Accompt to me half yearly; *G*, in *Gloucestershire*, brings in his Accompt, all Taxes and Repairs deducted, 124*l.* 14*s.* 7*d.*  $\frac{1}{2}$ , which I have received of him, except 6*l.* 14*s.* which he paid the Widow in Part of her  $\frac{1}{3}$ . *S*, of *Somerset*, brings in his Accompt, the Neat whercof is, 54*l.* 2*s.* 7*d.* but pays me short, laying out Money in Town on his own Accompt that he did not expect, 14*l.* 2*s.* 1*d.* my own Collection here, at *Bristol*, amounts to 45*l.* 17*s.* 11*d.* except 14*l.* which one of the Tenants paid me short. Moreover, I have paid Taxes and Repairs out of my Collection, 7*l.* 8*s.* 4*d.* and also paid the Widow, and *per* her Order, at several Times, 29*l.* 1*s.* 8*d.* I desire that this Accompt may be exactly stated and regularly made up.

## QUESTION V.

Two Factors, *Robert* and *Samuel*, sailed from *Bristol*, and had consigned to them from sundry Employers, divers Parcels of Goods for Sales and Returns; the said Factors were to be equal in Commissions, &c. at Length they arrived at *Antigua*, *Robert*, by Consent of *Samuel*, took the Charge of sundry of the said Merchandize, failed

failed to *St. Christophers*, where he disposed of them, the Net Proceeds whereof made, 600*l.* 2*s.* *Samuel* remained in *Antigua*, and there disposed of the Part of the Cargo left under his Charge, which amounted to 550*l.* 16*s.* for Employers Net Proceeds. *Robert*, from *St. Christophers*, shipped Home for Employers Goods and Charges and Commissions, 500*l.* *Samuel* made Returns to Employers, 500*l.* 16*s.* also, *Samuel*, on Request of *Robert*, remits him, *per Bill*, 30*l.* Now being returned Home, they would settle Accompts between them; *Robert* brings in his Accont of Charges for Negro-hire, Boatage, Warehouse, &c. 10*l.* 10*s.* 6*d.* *Samuel's* Disbursements for Wharfage, Horse-hire, Storage, &c. amount to 12*l.* 6*s.* 6*d.* they also render their respective Accompts of Commissions for Sales and Returns, *viz.* Commissions, &c. of *Robert's*, amounted to 108*l.* and of *Samuel's*, 88*l.* now they would have the Accont made up, and all brought to a Balance, that they may be certain in these Particulars. 1. How much they respectively owe to the Employments in general. 2. How Matters stand between each other. 3. How much they got to a Farthing.

## QUESTION VI.

An Estate left to *A, B, C*,  
 By their deceased Father *D*:  
 To *A*, the Half, whom he lov'd best:  
 To *B* two Sixths, and *C* the Rest.  
 They chose one *S*, t' receive and pay,  
 T' render Accont each new Year's Day;  
 Who, for his Trouble, should have clear,  
 Out of th' Estate, five Pounds *per Year*.  
 Tenants were *M, N, O, P, Q*,  
 And *A* himself was Tenant too  
 For th' Manour-House, at twenty Pounds  
*Per Ann.* without one bit of Ground.  
*M* rented just Hundred *per Year*,  
*N, O, P, Q*, fifty each bears,  
 But *Q* left his in the Arrears.  
*S* Taxes paid, for Church and Poor  
 Full fifteen Pounds; King, thirty more;  
 Repairs, six Pounds, not said before:  
 But, however, to make it good,  
 Made seventy Pounds this Year of Wood,  
 Which *B* took to and Debtor stood.  
 Likewise, must not forget to tell,  
*A* very near to me did dwell,  
 And so receiv'd the full Contents  
 Of the said *M* his whole Year's Rents.  
 Make up the Accompts between the Brothers,  
 That one may have right as well as the other?

The

*The Solution of JONES's 6 Questions, by a Method entirely new, agreeable to the Laws of Reason, and adapted to the Capacity of all.*

### QUESTION I.

Before this Question can be properly stated, it is necessary to make the following Calculations :

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
George puts in —	10	14	4 $\frac{1}{2}$	George takes to his			
Joseph puts in —	18	16	10	own Accompt the	4	2	8
Ditto pays Charges	7	12	6	Sum of —			
				Joseph takes to his			
				own Accompt the	25	17	3
				Sum of —			
				The whole Loss is.—	7	3	9 $\frac{1}{2}$
	<u>37</u>	<u>3</u>	<u>8<math>\frac{1}{2}</math></u>		<u>37</u>	<u>3</u>	<u>8<math>\frac{1}{2}</math></u>

By the Rule of Fellowship say,

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
As 29	11	2 $\frac{1}{2}$	:	4	2	8	::	10	14
									4 $\frac{1}{2}$
									18
									16
									10
									2
									12
									8 $\frac{1}{4}$
									for George.
									for Joseph.

The Proof	<u>4</u>	<u>2</u>	<u>8</u>
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<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
As 29	11	2 $\frac{1}{2}$	:	25	17	3	::	10	14
									4 $\frac{1}{2}$
									18
									16
									10
									9
									7
									6 $\frac{3}{4}$
									for George.
									for Joseph.

The Proof	<u>25</u>	<u>17</u>	<u>3</u>
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<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
As 29	11	2 $\frac{1}{2}$	:	7	12	6	::	10	14
									4 $\frac{1}{2}$
									18
									16
									10
									2
									15
									3 $\frac{1}{2}$
									for George.
									for Joseph.

The Proof	<u>7</u>	<u>12</u>	<u>6</u>
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GEORGE

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Puts in for his Share—	10	14	4½	His Shares of the	1	9	11¾
His Share of <i>Joseph's</i>	2	15	3½	Returns are —	9	7	6¾
Charges —				His Share of the	2	12	1½
				Loss is —			
	<hr/> 13 9 8 <hr/>				<hr/> 13 9 8 <hr/>		

JOSEPH

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Puts in for his Share—	18	16	0	His Shares of the	2	12	8⅞
His Share of his own	4	17	2½	Returns are —	16	9	8⅞
Charges —				His Share of the	4	11	8
				Loss is —			
	<hr/> 23 14 0½ <hr/>				<hr/> 23 14 0½ <hr/>		

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
The whole Stock is	29	11	2½	George, his Receipts—	4	2	8
as before set down				<i>Joseph</i> , his Receipts—	25	17	3
<i>Joseph's</i> Charges —	7	12	6	The whole Loss is —	7	3	9½
	<hr/> 37 3 8½ <hr/>				<hr/> 37 3 8½ <hr/>		

First, when each Partner is to be accountable for each other's Share.

JOSEPH

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>George</i> his proportional Share of his own Receipts —	9	7	6¾

GEORGE

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Joseph</i> his proportional Share of his own Receipts —	2	12	8⅞
Owes Ditto his proportional Share of Charges paid by	2	15	3½
Ditto —			
Therefore <i>George</i> wants of <i>Joseph</i> to Balance —	3	19	7
	<hr/> 9 7 6¾ <hr/>		

The next for what each Partner owes or wants of the Co.

As

As *Joseph* owes *George* the Sum of 3*l.* 19*s.* 7*d.* as is shewn above, and as *George* wants just this Sum of the Co. consequently the two Methods agree in this Case.

## QUESTION II.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Each Man puts in —	45	0	0	$\frac{1}{2}$ of <i>Abraham Wood's</i> Receipts —	10	9	8
$\frac{1}{2}$ of <i>Benjamin Oak's</i> Charges is —	3	19	2	$\frac{1}{2}$ of Ditto's Receipts is —	10	18	9
$\frac{1}{2}$ of <i>Abraham Wood's</i> Ditto —	2	9	9	$\frac{1}{2}$ of <i>Benjamin Oak's</i> Receipts —	20	7	6
Each Man's Gain is —	10	15	9	$\frac{1}{2}$ of <i>Richard Clement's</i> Debt —	20	8	9
	62	4	8		62	4	8
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
The whole Inputs —	90	0	0	<i>Abraham Wood's</i> Receipts —	20	19	4
<i>Abraham Wood's</i> Note is —	4	19	6	Ditto's Receipts —	21	17	6
<i>Benjamin Oak's</i> Note is —	7	18	4	<i>Benjamin Oak's</i> Receipts —	40	15	0
The whole Gain is —	21	11	6	<i>Rd. Clement's</i> Debt —	40	17	6
	124	9	4		124	9	4

First, when each Partner is to be accountable for each other's Share.

## ABRAHAM WOOD

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Benjamin Oak</i> his $\frac{1}{2}$ of his own Receipts —	10	9	8
Owes Ditto his $\frac{1}{2}$ of Charges paid by Ditto —	3	19	2
Owes Ditto his $\frac{1}{2}$ of his own Receipts —	10	18	9
	25	7	7

## BENJAMIN OAK

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Abraham Wood</i> his $\frac{1}{2}$ of his own Receipts —	20	7	6
Owes Ditto his $\frac{1}{2}$ of Charges paid by Ditto —	2	9	9
Therefore <i>Benjamin Oak</i> wants of <i>Abraham Wood</i> to Balance —	2	10	4
	25	7	7

OBSERVATION.

But if *Abraham Wood* takes upon him *Richard Clement's* Debt, then he will owe him, besides the 2*l.* 10*s.* 4*d.* mentioned above, one half of that, viz. 20*l.* 8*s.* 9*d.* amounting to, in the Whole, 22*l.* 19*s.* 1*d.* Again, if *Benjamin Oak* takes upon him the said Debt, then he will owe *Abraham Wood*, 20*l.* 8*s.* 9*d.* lessened by 2*l.* 10*s.* 4*d.* viz. 17*l.* 18*s.* 5*d.* but if neither take upon them this Debt, then *Richard Clement* will owe the Co. 40*l.* 17*s.* 6*d.* of which Sum, *Abraham Wood* will want 17*l.* 18*s.* 5*d.* and *Benjamin Oak* the Rest, viz. 22*l.* 19*s.* 1*d.* consequently the two Methods agree in this Case too.

N. B. You may here observe, that *Benjamin Oak's* Share of the 40*l.* 17*s.* 6*d.* remaining in *Clement's* Hands, is 2*l.* 10*s.* 4*d.* more than the  $\frac{1}{2}$  of it, and therefore *Abraham Wood's* must be 2*l.* 10*s.* 4*d.* less, as before noticed; therefore when they take half and half, *Abraham Wood* will still owe *Benjamin Oak*, 2*l.* 10*s.* 4*d.* as first found.

QUESTION III.

CATHERINE

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Her $\frac{1}{2}$ of the Debts } owing, is ———— }	89	4	1	Her $\frac{1}{2}$ of Cellar } Goods ———— }	88	10	11 $\frac{1}{2}$
Her clear Share of } the Estate ———— }	85	8	1	Her $\frac{1}{2}$ of Shop } Goods, is ———— }	47	1	0 $\frac{1}{2}$
				Her $\frac{1}{2}$ of Cash re- } ceived by her ———— }	121	19	8
				Her $\frac{1}{2}$ of <i>James's</i> } Receipts ———— }	27	10	0
				Her $\frac{1}{2}$ of the Debts } due ———— }	129	4	6
				Her Share of the } Plate is ———— }	109	0	0
	947	5	2		947	5	2

## JAMES

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
His $\frac{1}{2}$ of the Debts owing is ————	89	4	1	His $\frac{1}{2}$ of Cellar Goods ————	88	10	11 $\frac{1}{2}$
His clear Share of the Estate ————				His $\frac{1}{2}$ of Shop Goods ————			
	799	1	1	His $\frac{1}{2}$ of Cash received by Catherine ————	121	19	8
				His $\frac{1}{2}$ of his own Receipts ————	27	10	0
				His $\frac{1}{2}$ of the Debts due ————	129	4	6
				His Share of the Plate ————	50	0	0
	<hr/> 888 5 2 <hr/>				<hr/> 888 5 2 <hr/>		

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
The Debts owing are ————	178	8	2	The Cellar Goods	177	1	11
Catherine's clear Share is ————				The Shop Goods ————	942	0	1
James, his clear Share ————	858	1	1	The Cash receiv'd by Catherine ————	243	19	4
	799	1	1	James owes the Estate ————	55	0	0
				The Debts due ————	258	9	0
				The Plate ————	159	0	0
	<hr/> 1835 10 4 <hr/>				<hr/> 1835 10 4 <hr/>		

First, when each Partner is accountable for each other's Share.

## CATHERINE

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes James his $\frac{1}{2}$ of Goods in the Cellar ————	88	10	11 $\frac{1}{2}$
Owes Ditto his $\frac{1}{2}$ of Goods in the Shop ————	471	0	0 $\frac{1}{2}$
Owes Ditto his $\frac{1}{2}$ of the Cash in her Hands ————	121	19	8
Owes Ditto his Share of the Plate, &c. ————	50	0	0
	<hr/> 731 10 8 <hr/>		

JAMES

JAMES

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes Catherine her $\frac{1}{2}$ of what he owes the Estate	27	10	0
Owes Ditto her $\frac{1}{2}$ of Debts owing by the Estate	89	4	1
Therefore James wants of Catherine to Balance	614	16	7
	<hr/>		
	731	10	8
	<hr/>		

OBSERVATION.

But if Catherine takes to the Debts outstanding, then she will owe James 744*l.* 1*s.* 1*d.* and on the other Hand, if James takes to them, then he will want of Catherine, 485*l.* 12*s.* 1*d.* only; consequently, if neither takes to them, then Catherine will owe James 614*l.* 16*s.* 7*d.* as first noticed. See the last *N. B.*

The next for what each Partner owes, or wants of the Co.

As Catherine owes James 744*l.* 1*s.* 1*d.* provided she takes to the Debts outstanding, and as James will want just this Sum of the Co. when the outstanding Debts are paid in, consequently the two Methods agree in this Case also.

QUESTION IV.

WIDOW

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Her $\frac{1}{3}$ of Charges is	2	9	5 $\frac{1}{2}$	Her $\frac{1}{3}$ of Executor's	63	6	4 $\frac{1}{2}$
Her $\frac{1}{3}$ of Executors	60	16	10 $\frac{5}{6}$	Receipts			
Net Proceeds is				Her $\frac{1}{3}$ of her own	2	4	8
She has received al-	2	4	8	Receipts			
ready				Her $\frac{1}{3}$ of S, his Re-	4	14	0 $\frac{1}{3}$
Due to her from S	4	14	0 $\frac{1}{3}$	ceipts			
Due to her from	4	13	4	Her $\frac{1}{3}$ of Tenant's	4	13	4
Tenant				Receipts			
	<hr/>				<hr/>		
	74	18	4 $\frac{1}{2}$		74	18	4 $\frac{1}{2}$
	<hr/>				<hr/>		



## ORPHANS

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Their $\frac{2}{3}$ of Charges are	4	18	10 $\frac{2}{3}$	Their $\frac{2}{3}$ of Executor's Receipts are	126	12	8 $\frac{1}{3}$
Their $\frac{2}{3}$ of Executor's Net Proceeds are	121	13	9 $\frac{2}{3}$	Their $\frac{2}{3}$ of Widow's Receipts are	4	9	4
Their $\frac{2}{3}$ of Widow's Receipts, due from Executor	4	9	4	Their $\frac{2}{3}$ of S, his Receipts	9	8	0 $\frac{2}{3}$
Due to them from S	9	8	0 $\frac{2}{3}$	Their $\frac{2}{3}$ of Tenant Receipts	9	6	8
Due to them from Tenant	9	6	8				
	<u>149</u>	<u>16</u>	<u>9</u>		<u>149</u>	<u>16</u>	<u>9</u>
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Taxes and Repairs	7	8	4	Executor's Receipts	189	19	0 $\frac{1}{2}$
Widow's Share of Net Proceeds is	72	8	11 $\frac{1}{6}$	Widow's Receipts	6	14	0
Orphan's Share of Net Proceeds is	144	17	10 $\frac{1}{3}$	S of Somerset's Receipts	14	2	1
				Tenant pays Executor short	14	0	0
	<u>224</u>	<u>15</u>	<u>1<math>\frac{1}{2}</math></u>		<u>224</u>	<u>15</u>	<u>1<math>\frac{1}{2}</math></u>

First when the Executor is not to be accountable for the Debts outstanding.

## EXECUTOR

Owes the Widow  $\frac{1}{3}$  of the Net Proceeds in his Hands—60 16 10 $\frac{5}{6}$

## WIDOW

Owes the Executor $\frac{2}{3}$ of what she has received of G	4	9	4
Owes Ditto what she has received of the said Executor	29	1	8
Therefore the Widow wants of the Executor to Balance	27	5	10 $\frac{5}{6}$
	<u>60</u>	<u>16</u>	<u>10<math>\frac{5}{6}</math></u>

S, of

*S, of SOMERSET*

Owes the Widow $\frac{1}{3}$ of his Arrears	_____	<i>l. s. d.</i>
		4 14 0 $\frac{2}{3}$

T E N A N T

Owes the Widow $\frac{1}{3}$ of his Arrears	_____	<i>l. s. d.</i>
		4 13 4

The Widow wants of the Executor as above	_____	<i>l. s. d.</i>
Ditto, wants of <i>S, of Somerset</i>	_____	27 5 10 $\frac{5}{6}$
Ditto, wants of the Tenant	_____	4 14 0 $\frac{1}{3}$
		4 13 4

Therefore the Widow still wants of the Estate	_____	<i>l. s. d.</i>
		36 13 3 $\frac{1}{6}$

E X E C U T O R

Owes the Orphans $\frac{2}{3}$ of the Net Proceeds in his Hands	_____	<i>l. s. d.</i>
Owes Ditto $\frac{2}{3}$ of the Widows 6 <i>l.</i> 14 <i>s.</i> received by her	_____	121 13 9 $\frac{2}{3}$
		4 9 4

Therefore the Executor owes the Orphans	_____	<i>l. s. d.</i>
		126 3 1 $\frac{2}{3}$

*S, of SOMERSET*

Owes the Orphans $\frac{2}{3}$ of his Arrears	_____	<i>l. s. d.</i>
		9 8 0 $\frac{2}{3}$

T E N A N T

Owes the Orphans $\frac{2}{3}$ of his Arrears	_____	<i>l. s. d.</i>
		9 6 8

The Orphans want of the Executor	_____	<i>l. s. d.</i>
Ditto, want of <i>S, of Somerset</i>	_____	126 3 1 $\frac{2}{3}$
Ditto, want of the Tenant	_____	9 8 0 $\frac{2}{3}$
		9 6 8

Therefore the Orphans want of the Estate	_____	<i>l. s. d.</i>
		144 17 10 $\frac{1}{3}$

The next when the Executor is to be accountable for the out-  
standing Debts.

E X E C U T O R

Owes the Widow $\frac{1}{3}$ of the Net Proceeds	_____	<i>l. s. d.</i>
		72 8 11 $\frac{1}{6}$

W I D O W

## WIDOW

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes the Executor what she has received of G —	6	14	0
Owes Ditto what she has received of Executor —	29	1	8
Therefore the Widow wants of the Executor —	36	13	3 $\frac{1}{2}$
	<hr/>		
	72	8	11 $\frac{1}{2}$
	<hr/>		

## EXECUTOR

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes the Orphans $\frac{2}{3}$ of the Net Proceeds —	144	17	10 $\frac{1}{2}$

## QUESTION V.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{2}$ of Robert's Charges } is ————— }	5	5	3	$\frac{1}{2}$ of Robert's Commif- } sion ————— }	54	00	
$\frac{1}{2}$ of Samuel's Charges } is ————— }	6	3	3	$\frac{1}{2}$ of Samuel's Commif- } sion ————— }	44	00	
Each Man's Gain is	86	11	6				
	<hr/>				<hr/>		
	98	00	0		98	00	0
	<hr/>				<hr/>		

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Robert's Charges —	10	10	6	Robert's Commission is	108	00	0
Samuel's Charges —	12	6	6	Samuel's Commission is	88	00	0
The whole Gain is —	173	3	0				
	<hr/>				<hr/>		
	196	00	0		196	00	0
	<hr/>				<hr/>		

First, for what each owe their Employers.

## ROBERT

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes the Employers, the Net Proceeds in his Hands —	600	20	0

## EMPLOYERS

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owe Robert, for what Returns he has made them —	500	00	0
Therefore the Employers want of Robert to Balance —	100	20	0
	<hr/>		
	600	20	0
	<hr/>		

SA-

SAMUEL

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes the Employers, the Net Proceeds in his Hands —	550	16	0
	<hr/>		

EMPLOYERS

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owe <i>Samuel</i> , for what Returns he has made them —	500	16	0
Therefore the Employers want of <i>Samuel</i> to Balance —	50	0	0
	<hr/>		
	550	16	0
	<hr/>		

The next for what each owes, or wants of each other.

ROBERT

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Samuel</i> his $\frac{1}{2}$ of Charges paid by <i>Samuel</i> . —	6	3	3
Owes Ditto his $\frac{1}{2}$ of his own Commission —	54	0	0
Owes Ditto for his Draught upon him —	30	0	0
	<hr/>		
	90	3	3
	<hr/>		

SAMUEL

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Robert</i> his $\frac{1}{2}$ of Charges paid by <i>Robert</i> —	5	5	3
Owes Ditto his $\frac{1}{2}$ of his own Commission —	44	0	0
Therefore <i>Samuel</i> wants of <i>Robert</i> to Balance —	40	18	0
	<hr/>		
	90	3	3
	<hr/>		

The next for what each Partner owes, or wants of the Co.

As *Samuel* wants of *Robert* 40*l.* 18*s.* and also wants just that Sum of the Co. consequently, the two Methods agree in this Case too.

QUESTION VI.

*A*

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
His $\frac{1}{2}$ of the Charges is	28	0	0	His $\frac{1}{2}$ of his own Rent is	10	0	0
His Net Proceeds —	167	0	0	His $\frac{1}{2}$ of <i>M</i> 's Rent is —	50	0	0
				His $\frac{1}{2}$ of <i>S</i> , his Re- ceipts is —	75	0	0
				His $\frac{1}{2}$ of <i>Q</i> 's Arrears is —	25	0	0
				His $\frac{1}{2}$ of <i>B</i> 's Receipts is	55	0	0
	<hr/>				<hr/>		
	195	0	0		195	0	0
	<hr/>				<hr/>		

B

	<i>l.</i>	<i>s.</i>	<i>d.</i>
His $\frac{1}{3}$ of the Charges is	18	13	4
His Net Proceeds —	111	6	8

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130 0 0

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	<i>l.</i>	<i>s.</i>	<i>d.</i>
His $\frac{1}{3}$ of <i>A</i> 's Rent is —	6	13	4
of <i>M</i> 's, receiv- ed by <i>A</i> —	33	6	8
His $\frac{1}{3}$ of <i>S</i> , his Re- ceipts —	50	0	0
His $\frac{1}{3}$ of <i>Q</i> 's Ar- rears is —	16	13	4
His $\frac{1}{3}$ of his own Re- ceipts —	23	6	8

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130 0 0

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C

	<i>l.</i>	<i>s.</i>	<i>d.</i>
His $\frac{1}{6}$ of the Charges is	9	6	8
His Net Proceeds —	55	13	4

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65 0 0

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	<i>l.</i>	<i>s.</i>	<i>d.</i>
His $\frac{1}{6}$ of <i>A</i> 's Rent is —	3	6	8
of <i>M</i> 's, receiv- ed by <i>A</i> —	16	13	4
His $\frac{1}{6}$ of <i>S</i> , his Receipts	25	0	0
His $\frac{1}{6}$ of <i>Q</i> 's Arrears —	8	6	8
His $\frac{1}{6}$ of <i>B</i> 's Receipts —	11	13	4

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65 0 0

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	<i>l.</i>	<i>s.</i>	<i>d.</i>
Due to <i>S</i> for Trouble	5	0	0
Taxes paid by Ditto	15	0	0
Ditto, paid <i>King</i>	30	0	0
Repairs —	6	0	0
<i>A</i> 's $\frac{1}{2}$ of Net Proceeds	167	0	0
<i>B</i> 's $\frac{1}{3}$ of Ditto —	111	6	8
<i>C</i> 's $\frac{1}{6}$ of Ditto —	55	13	4

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390 0 0

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	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>A</i> 's Rent is —	20	0	0
<i>A</i> 's Receipts of <i>M</i> —	100	0	0
<i>S</i> , his Receipts —	150	0	0
<i>Q</i> 's Arrears —	50	0	0
<i>B</i> 's Receipts —	70	0	0

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390 0 0

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First when each Partner is accountable for each other's Share.

*The Account stated between A, B, and C.*

	<i>A</i>	<i>l. s. d.</i>
Owes <i>B</i> $\frac{1}{3}$ of his own Rent	_____	6 13 4
Owes Ditto $\frac{1}{3}$ of <i>M</i> 's Rent	_____	33 6 8
		<hr/> 40 0 0

	<i>B</i>	<i>l. s. d.</i>
Owes <i>A</i> $\frac{1}{2}$ of his own Receipts	_____	35 0 0
Therefore <i>B</i> wants of <i>A</i> to Balance	_____	5 0 0
		<hr/> 40 0 0

	<i>A</i>	<i>l. s. d.</i>
Owes <i>C</i> $\frac{1}{2}$ of his own Rent	_____	3 6 8
Owes Ditto $\frac{1}{2}$ of <i>M</i> 's Rent	_____	16 13 4
Therefore <i>C</i> wants of <i>A</i> to Balance	_____	20 0 0

*The Account stated between B and C.*

	<i>B</i>	<i>l. s. d.</i>
Owes <i>C</i> $\frac{1}{2}$ of his own Receipts	_____	11 13 4

The next for what each Partner owes, or wants of the Co.

		<i>l. s. d.</i>
<i>A</i> owes <i>B</i>	_____	5 0 0
owes <i>C</i>	_____	20 0 0
Therefore <i>A</i> owes the Co.	_____	25 0 0

		<i>l. s. d.</i>
<i>B</i> owes <i>C</i>	_____	11 13 4
wants of <i>A</i>	_____	5 0 0
Therefore <i>B</i> owes the Co.	_____	16 13 4

		<i>l. s. d.</i>
<i>C</i> wants of <i>A</i>	_____	20 0 0
wants of <i>B</i>	_____	11 13 4
Therefore <i>C</i> wants of the Co.	_____	31 13 4

Hence it may be observed, that what *A* and *B* owe to the Co. is wanted by *C* of the Co.

The Account stated between S, and A, B, C, and first when S is not accountable for the Debts outstanding.

	<u>S</u>	l. s. d.
Owes A $\frac{1}{2}$ of his own Net Proceeds	_____	47 0 0

	<u>Q</u>	
Owes A $\frac{1}{2}$ of his Rent in Arrear	_____	25 0 0
		<hr/> 72 0 0 <hr/>

	<u>A</u>	l. s. d.
Owes the Co. before set down	_____	25 0 0
Therefore A wants now of the Co. to Balance	_____	47 0 0
		<hr/> 72 0 0 <hr/>

	<u>S</u>	l. s. d.
Owes B $\frac{1}{3}$ of his own Net Proceeds	_____	31 6 8

	<u>Q</u>	
Owes B $\frac{1}{3}$ of his Rent in Arrear	_____	16 13 4
		<hr/> 48 0 0 <hr/>

	<u>B</u>	l. s. d.
Owes the Co. before set down	_____	6 13 4
Therefore B wants now of the Co. to Balance	_____	41 6 8
		<hr/> 48 0 0 <hr/>

	<u>S</u>	l. s. d.
Owes C $\frac{1}{6}$ of his own Receipts	_____	15 13 4

	<u>Q</u>	
Owes C $\frac{1}{6}$ of his Rent in Arrear	_____	8 6 8
		<hr/>

		l. s. d.
Therefore C wants here of the Co. to Balance	_____	24 0 0
C wanted before of the Co.	_____	31 13 4
		<hr/>

Therefore C wants now of the Co. to Balance	_____	55 13 4
		<hr/>

The

*The Account stated between S, and A, B, C, when S is to be accountable for the outstanding Debts.*

<i>S</i>		<i>l. s. d.</i>
Owes <i>A</i> $\frac{1}{2}$ of his own Net Proceeds	_____	72 0 0
<i>A</i>		<i>l. s. d.</i>
Owes <i>S</i> (who now represents the Co.)	_____	25 0 0
Therefore <i>A</i> wants of <i>S</i> to Balance	_____	47 0 0
		72 0 0
<i>S</i>		<i>l. s. d.</i>
Owes <i>B</i> $\frac{1}{3}$ of his own Net Proceeds	_____	48 0 0
<i>B</i>		<i>l. s. d.</i>
Owes <i>S</i> (who now represents the Co.)	_____	6 13 4
Therefore <i>B</i> wants of <i>S</i> to Balance	_____	41 6 8
		48 0 0
<i>S</i>		<i>l. s. d.</i>
Owes <i>C</i> $\frac{1}{2}$ of his own Net Proceeds	_____	24 0 0
Owes Ditto what he wants of the Co. before set down	—	31 13 4
Therefore <i>C</i> wants of the Co. to Balance	_____	55 13 4

Before I proceed to the Journals of these Questions, I shall next lay down some general Rules, both for unfixed and fixed Companies, whereby to enable the young Accountant to journalize these and the following Questions.

*General Rules to be observed for journalizing Co. Accounts, when kept in separate Books, whether the Co. be unfixed or fixed.*

*And 1st, of unfixed Companies.*

Every Co. which intends to trade, must have a Stock or Fund raised by the several Partners, constituting the same, which Co. may be either unfixed or fixed, that is, the several Partners may vary, or withdraw their several Shares of the Stock when they please, or they may continue the same Shares from the Time of their beginning



to Trade, to the Time of their leaving it off. Again, every Partner may have one Accompt, or he may have two, *viz.* an Accompt proper, or both an Accompt proper, and an Accompt in Co.

1. If each Partner has only an Accompt proper, then he ought to make the Thing that he furnishes, either in Money or Goods, whether it be greater or lesser than his Share agreed on, it matters not, or the Accompt or Accompts which receive it Dr, and his own Name, or his Accompt proper, &c. Cr for the same, upon Books of Accompts, which are to be common to all the Partners concerned therein, and then he should proceed afterwards in the same Method in every Respect as if it was his own proper Trade; the only Difference that is in the Methods, is to divide the Profit and Loss that accrues to the Co. by every Commodity they deal in, among the Partners in Proportion to their Stock that they have in the Co's Trade.

### 1st. CONSECTARY.

But then each Partner concerned in the said Co. must keep an Accompt in his own private Books, not only of what he delivers to the said Co. for his own Share, but also of what he may so deliver for the Accompt of any of his Partners, or of the whole Co. for which he must make the said Accompt Dr, and on the other Hand, he must make it Cr for whatever he may so receive in Return of the Net Proceeds of his own Share intrusted with the Co. or in Payment of what he has advanced for them, which Accompt he may title the Co. or my Accompt proper with such a Co. &c. to correspond with the Accompt of the same Kind, or Name in the Co's Books

2. But if each Partner has an Accompt in Co. as well as an Accompt proper, then besides what is already said, he (and each respective Partner) ought to make his Accompt proper, Dr to his Accompt in Co. for his Share of all the Goods, that either he, or any of his Partners have furnished the Co. with, as also for his Share of all the Goods that are bought of a Stranger, either by himself, or by any of his Partners, as well as for the Expences attending on Voyages or Adventures belonging to the Co. and on the other Hand, each Partner ought to make his Accompt in Co. Dr to his Accompt proper for his Share of all the Goods that are sold for Co. Accompt, whether by himself, or any of the Co. as also for his Share of the Returns, made by all the Voyages or Adventures belonging to the Co.

### 2d. CONSECTARY.

Moreover, in this Case too, each Partner must keep two Accompts in his own private Books, the one to shew on the Dr Side, what

what he has advanced or owes to the Co. for his Share, and on the Cr Side, what he has received from the Co. in Return of his Share, or what is due from the said Co. for Ditto.

And the other Accompt, to shew on the Dr Side what the Co. owes him as his Share of the Net Proceeds in their Hands, or what he has advanced for them, or any of his Partners above his own Share, and on the Cr Side; what he owes the Co. for his Share, and what the Co. or any one of his Partners have advanced for him above their own Shares, the former of which he may title my Accompt in Co. with such a Co. and the latter my Accompt proper with Ditto, to correspond with the two Accompts of the like Name in the Co's Books.

*N. B.* Each Partner may either make his Accompt proper Dr to his Accompt in Co. for his Share of the prime Cost of all the Goods purchased for the Co. only, and then deducting all the Charges attending the same Goods afterwards, together with the Abatements made by the Co. to any of the Purchasers of the Co's Goods, from the Gross Sales of the said Goods, and then debit his Accompt in Co. to his Accompt proper for the Net Proceeds; or, 2dly, he may make his Accompt proper, Dr to his Accompt in Co. for his Share of the prime Cost of the said Goods, together with his Share of all the Charges attending on the same afterwards, as well as his Share of the Abatements made by the Co. to any of the Purchasers of the Co's Goods, and then debit his Accompt in Co. to his Accompt proper; for his Share of the Gross Sales, together with his Share of the Abatements made by the Sellers of Goods to the Co. and the same holds good for all Voyages and Adventures belonging to the Co. the Result being the same in either Case. See the 3d general Rule inserted before *Snell's 6 Questions*.

#### OBSERVATION.

Observe, that the Rules just now laid down, presuppose that the Books are common to each Partner, but if one of them is chose Trustee for the Co. then his other Partners have no Occasion to keep any Accompt but what they keep in their own private Books, the Method of keeping which, must be learned from the 1st or 2d Confectaries, according as the Trustee keeps one or two Accompts for each of his Partners in the Co's Books.

2dly. *Of fixed Companies, when one of the Partners is Trustee for the Company.*

Let there be a separate Waste-Book, Journal, and Ledger, to contain all the Goods, Voyages, &c. that may belong to the Co. as also what Debts may become due to, and by the Co. and let every Partner have one Accompt, *viz.* an Accompt proper, or else two,  
*viz.*

*viz.* an Accompt proper, and an Accompt in Co. the Trustee, as well as others, then observe when first they begin to Trade.

1st. If the Trustee keeps a Stock Accompt in his Books, and only one Accompt for himself and each Partner, he must make whatever he, and each of his Partners may so furnish for the Fund or Stock of the Co. whether it be Cash, Goods, or other Effects, Dr to Stock in Co. each for his respective Share; but in Case either the Trustee, or any of his Partners, do not immediately furnish their Shares, then he must debit his own, or his Partner's Accompt proper, to Stock in Co. for their respective Shares, and discharge their Accompts proper, as he, or his Partner, pay in their Shares by Cash, Goods, or other Effects, which he, or his Partner, may so deliver to the Co. for their Shares.

### 1st. CONSECUTARY.

But then, at this Time, in his own private Books, he must debit the Co. or his Accompt proper with Ditto for what he so delivers, for his Share, and credit the Thing or Things, so delivered by the Co. or by his Accompt proper, with Ditto. Moreover, if he should not advance his Share, but should owe the same to the Co. then he must debit his Stock with such a Co. for his said Share, and credit the said Co. or his Accompt proper with Ditto for the same, and upon Payment, act as above. And each of his Partners must keep his Accompts in the very same Manner too, in his own private Books, and in the like Cases.

2d. But if the said Trustee keeps two Accompts for himself, and each Partner, namely, an Accompt proper, and an Accompt in Co. and no Stock Accompt, then he must debit whatever he, or his respective Partner, may so furnish for the Fund or Stock of the Co. whether it be Cash, Goods, or other Effects, to his own and his Partner's Accompt in Co. each for his respective Share; but if he, or his Partner, should not immediately furnish their Shares (as noticed before) then he must debit his own, and his Partner's Accompt proper, to his Accompt in Co. for the same, and must discharge the said Accompts proper, by what he, or his Partner, may so give to the Co. in Payment thereof.

### 2d. CONSECUTARY.

But then, in this Case too, the Trustee, in his own private Books, must debit his Accompt in such a Co. or Adventure in such a Co. according as he has titled his Accompt, to what he has so delivered, as his Share to the Co. or to his Accompt proper, &c. with the said Co. in Case he has not paid in his Share, and upon Payment, act as above. And each of his Partners must act in the very same

Man-

Manner in his own private Books too, and in the like Circumstances.

*N. B.* Some propose to keep both a Stock in Co. and an Accompt proper, and an Accompt in Co. for each Partner, and they debit what each Partner may so furnish for his Share, or the Partner who does not immediately pay in his Share, his Accompt proper to Stock in Co. but immediately make Stock in Co. Dr to each Partner's Accompt in Co. for their respective Shares.

3d. This being done, the Stock of the Co. or each Partner's Accompt in Co. continues the same until the Co. thinks proper to augment or lessen it. If they augment it, the very same Method is used as before laid down; but if they agree to lessen it, the contrary Method must be used.

All these Things being understood and regarded, each Partner's Accompt proper, afterwards, is to be used as any other indifferent Person's Accompt, that is, it is Dr for whatever he receives from the Co. and Cr for whatever the Co. receives from him, upon any Accompt soever, appertaining to the Co. (Regard being had to the entering their Stock as before directed) and all such Debts and Credits are to be understood as owing to, or by the whole Co. and for which the Partner Trustee is to be accountable, differing only in this from proper Trade, that, whereas, the Gain belongs to one, in proper Trade, *viz.* the Owner of the Books; in this the same is to be equally divided among each of the Partners, and is to be carried either to Stock in Co. or to each Partner's Accompt in Co. (according as the Co. keeps a Stock Accompt or not) at the Conclusion of the Books, or of their Trade; and each Partner, the Trustee as well as others, must carry his own Share of the Gain to the Accompt which he keeps in his own private Books, of what he has delivered to, and received from the Co. as his Share of their Stock.

4th. If a Partner is admitted into the Co. and he gives any Thing for such Admittance, or if he allows Interest for his not paying down his Share, in such a Case as this, what he so gives, or allows for such Admittance, goes to Profit and Loss, or Interest Accompt. And, in the 1st Case, the Trustee must debit Cash, Goods, or whatever else he receives to Sundries, *viz.* to Stock in Co. or to the new Partner's Accompt in Co. for his Share paid in, and to Profit and Loss, or Interest Accompt for his Allowance for being admitted a Partner in the Co. And, in the 2d Case, the Trustee must debit the new Partner's Accompt proper, to Sundries, *viz.* to Stock in Co. or to his Accompt in Co. for his Share owing, and to Profit and Loss, or to Interest Accompt for the Interest due to the Co.

5th. If a Partner resigns his Share in the Co. to another, the Trustee must make the resigning Partner's Accompt proper, or his

Ac-

Accompt in Co. Dr to the new Partner's Accompt proper, or to his Accompt in Co. See *July 30th*, and *October 21st*, of the preceding Treatise of Book-keeping.

These two Sets of Rules are so nearly alike each other, that either Set might have been thought sufficient, for both unfixed and fixed Co's. However, as they take up but little Room, and as fixed Co's are usually more nice and regular than unfixed Co's need to be, I have thought it proper to give each Set separate, in the Manner just now set down.

Observe, that when the Co's Books (in a fixed Co.) are kept by any indifferent Person, and no Partner, or which is the same, when the Books are common to all the Partners; then instead of saying my Accompt proper, or my Accompt in Co. and my Accompt proper (used by the Trustee, when he keeps the Co's Books) say his Accompt proper, or his Accompt in Co. and his Accompt proper, not only for the Trustee, but for each other Partner concerned in the Co. according as one or two Accompts are made Use of for each Partner.



2d. JONES's 6 Questions in Co. Accompts, stated according to DODSON's Method, as laid down in his Accountant, or Method of Book-keeping.

QUESTION 1st, *Journalized by the Co. or by any indifferent Person for them.*

By RULE I. for unfixed Companies.

1st. **A** Dvventure to Sea Dr to Sundries 29l. 11s. 2d.  $\frac{1}{2}$ , viz. to Joseph 18l. 16s. 10d. For his Inputs, to George 10l. 14s. 4d.  $\frac{1}{2}$ , for his Inputs. 2d. Ditto Dr. to Joseph 7l. 12s. 6d, for inset Charges, paid by him. 3d. Sundries Drs to Adventure to Sea 29l. 19s. 11d. viz. Joseph 25l. 17s. 3d. for the Value of what he receives from on board, George 4l. 2s. 8d. for the Value of what he receives from Ditto. 4th. Sundries Dr to Ditto 7l. 3s. 9d.  $\frac{1}{2}$ , viz. Joseph 4l. 11s. 8d. for his proportional Share of the Loss, George 2l. 12s. 1d.  $\frac{1}{2}$ , for his proportional Share of Ditto, see the following Ledger.

Joseph thus, in his own private Books.

“ Joseph inserts as follows in his own private Books, which he draws from the Question under Consideration, viz. 1st I have put into

into Co. with *George*, Goods to the Value of 18*l.* 16*s.* 10*d.* for my proportional Share in the Co.

*By Confessary to the above Rule, the Co. Dr to Goods proper, 18l. 16s. 10d.*

2*d.* I have paid Charges for the Use of the Co. amounting to 7*l.* 12*s.* 6*d.*

*By Ditto Confessary, the Co. Dr to Cash, 7l. 12s. 6d.*

3*d.* I have received from the Co. Sugar and Piemento, amounting to 25*l.* 17*s.* 3*d.*

*By Ditto Confessary, Sugar and Piemento Drs to the Co. 25l. 17s. 3d.*

4*th.* My Loss in the Co. amounts to 4*l.* 11*s.* 8*d.* as it appears by Calculation.

*By Ditto Confessary, Profit and Loss Dr to the Co. 4l. 11s. 8d. See the Ledger.*

*George thus, in his own private Books.*

See the Beginning of *Joseph's* Waste-Book and Journal. 1*st.* I have put into Co. with *Joseph*, Goods to the Value of 10*l.* 14*s.* 4*d.*  $\frac{1}{2}$  for my proportional Share in the Co.

*By Confessary to the above Rule, the Co. Dr to Goods proper, 10l. 14s. 4d.  $\frac{1}{2}$ .*

2*d.* I have received from the Co. in ready Money, 4*l.* 2*s.* 8*d.*

*By Ditto Confessary, Cash Dr to the Co. 4l. 2s. 8d.*

3*d.* My Loss in the Co. amounts to 2*l.* 12*s.* 1*d.*  $\frac{1}{2}$ , as it appears by Calculation.

*By Ditto Confessary, Profit and Loss Dr to the Co. 2l. 12s. 1d.  $\frac{1}{2}$ . See the following Ledger.*

When these respective Journals are posted into their Ledgers, next following, then the young Accomptant may make these Observations, *viz.* that the Accompt which each respective Partner keeps in his own private Books, of what he delivers to, or receives from the Co. will answer in a reverse Manner exactly to his own Accompt in the Co's Books, that is, the Dr Side of the former will be the Cr Side of the latter, and the Cr Side of former will be the Dr Side of the latter; and the same holds good in the Ledgers of the other five Questions. Hence appears, the strict Connexion and Concatenation of their respective Ledgers, as before was noted in *Snell's* 6 Questions last laid down.

The Co's Ledger, kept by them, or by any indifferent Person.

Adventure to Sea		Dr. Cr.		Per Contra		Cr. Dr.		d.	
To Joseph for his Inputs	_____	18	16	10	_____	25	17	3	_____
To George for Ditto	_____	10	14	4½	_____	4	2	8	_____
To Joseph for Charges	_____	7	12	6	_____	2	12	1½	_____
						37	3	8½	_____
Joseph,		Per Contra		By Adventure to Sea for his Receipts		18		16	
To Adventure to Sea for his Receipts	_____	25	17	3	_____	7	12	6	_____
To Ditto for his Loss	_____	4	11	8	_____	3	19	7	_____
						30	8	11	_____
George,		Per Contra		By Adventure to Sea for his Inputs		10		14	
To Adventure to Sea for his Receipts	_____	4	2	8	_____			4½	_____
To Ditto for his Loss	_____	2	12	1½	_____			4½	_____
To Balance due to him	_____	3	19	7	_____			7	_____
						10	14	4½	_____
Balance		Per Contra		By George due to him		3		19	
To Joseph due by him	_____	3	19	7	_____			7	_____

N. B. The Dr Side of this Account contains all the remaining Effects, and Debts owing to the Co. by the Partners and others.

The Cr Side of this Account contains all that the Co. owes to the Partners and others.

See the 3d Rule before laid down for fixed Companies.

# JOSEPH'S private Ledger.

*Solution of JONES's six Questions.*

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		<i>Dr.</i> <small>s. d.</small>		<i>Cr.</i> <small>s. d.</small>	
<i>The Company</i>					
To Goods proper for my Inputs	_____	18	16 10	25	17 3
To Cash for Charges paid by me	_____	7	12 6	4	11 8
To Balance due by me	_____	3	19 7		
		30	8 11	30	8 11
<i>Goods proper</i>					
To Balance for their Cost	_____	18	16 10	18	16 10
<i>Cash</i>					
To Balance for so much out of Pocket	_____	7	12 6	7	12 6
<i>Sugar and Piemento</i>					
To the Co. for their Value	_____	25	17 3	25	17 3
<i>Profit and Loss</i>					
To the Co. for my Share of their Loss	_____	4	11 8	4	11 8
<i>Balance</i>					
To Sugar and Piemento for their Cost	_____	25	17 3	18	16 10
To Profit and Loss for my Loss	_____	4	11 8	7	12 6
		30	8 11	30	8 11
<i>Per Contra</i>					
By Sugar and Piemento for their Cost	_____				
By Profit and Loss for my Loss	_____				
<i>Per Contra</i>					
By the Co. for my Inputs	_____				
<i>Per Contra</i>					
By the Co. for Charges paid by me	_____				
<i>Per Contra</i>					
By Balance for their Cost	_____				
<i>Per Contra</i>					
By Balance	_____				
<i>Per Contra</i>					
By Goods proper for their Cost, or Stock rather at first	_____				
By Cash out of Pocket, or Stock rather at first	_____				
By the Co. due by me	_____				



## GEORGE's private Ledger.

*The Company*

To Goods proper for my Inputs

Dr £. s. d.

—

10 14 4½

*Per Contra*

By Cash received of the Co.

By Profit and Loss for my Loss

By Balance due to me

—

—

—

*Goods proper*

To Balance for their Cost

10 14 4½

By the Co. for my Inputs

*Per Contra**Cash*

To the Co. received of them

4 2 8

By Balance for so much on Hand

*Profit and Loss*

To the Co. for my Share of their Loss

2 12 1½

By Balance

*Balance*

To Cash for so much on Hand

To Profit and Loss for my Loss

To the Co. due to me

By Goods proper for their Cost, or Stock rather at first

£.	s.	d.
4	2	8
2	12	1½
3	19	7
10	14	4½
10	14	4½
4	2	8
2	12	1½
10	14	4½
10	14	4½

QUESTION 2d, *Journalized by the Co. or by any indifferent Person for them.*

By RULE I. for unfixed Companies.

1st. Timber Dr to Sundries, 90*l.* viz. To *Abraham Wood*, 45*l.* for his Half advanced by him. To *Benjamin Oak*, 45*l.* for his Half advanced by him, *February* 6th, and 2d, Sundries Dr to Timber, 42*l.* 16*s.* 10*d.* viz. *Abraham Wood*, 20*l.* 19*s.* 4*d.* for so much received by him in Part of Timber sold *William Penrose*. *William Penrose*, 21*l.* 17*s.* 6*d.* for the Remainder which is still due from Ditto *Penrose*, *February* 20th. And 3d, *Abraham Wood*, Dr to *William Penrose*, 21*l.* 17*s.* 6*d.* received of him in full for Timber, *March* 1st. And 4th, Sundries Drs to Timber, 81*l.* 12*s.* 6*d.* viz. *Benjamin Oak*, 40*l.* 15*s.* for so much received by him in Part of Timber, sold *Richard Clement*. *Richard Clement*, 40*l.* 17*s.* 6*d.* for the Remainder, which is still due from Ditto *Clement*, and payable in six Months, *March* 20th. And 5th, Timber Dr to Sundries, 12*l.* 17*s.* 10*d.* viz. To *Benjamin Oak*, 7*l.* 18*s.* 4*d.* for Charges paid by him. To *Abraham Wood*, 4*l.* 19*s.* 6*d.* for Ditto paid by him. 6th, Ditto Dr to Ditto, 21*l.* 11*s.* 6*d.* viz. To *Abraham Wood*, 10*l.* 15*s.* 9*d.* for his Gain. To *Benjamin Oak*, 10*l.* 15*s.* 9*d.* for Ditto. Collect the Balance, and it will stand thus :

Dr	Balance			Cr			
	l.	s.	d.		l.	s.	d.
To Richard Clement, due by him ←	40	17	6	By Benjamin Oak, due to him —	22	19	1
				By Abraham Wood, due to him —			
					</		

See the B on the Balance of the last Co's Books, and the 3d Rule for fixed Co's inserted before.

*Abraham Wood thus, in his own private Books.*

See the Beginning of *Joseph's* Waste-Book and Journal in the last Question.

1st. I have advanced for my equal Share of a Parcel of Timber, in Co. with *Benjamin Oak*, 45*l.*

By Confectary to the Rule last mentioned, the Co. Dr to Cash, 45*l.*

*Feb.* 6th. And 2d, I have received of *William Penrose*, 20*l.* 19*s.* 4*d.* in Part of a Parcel of Timber, sold him on Co. Accompt.

By

By Ditto Confectary, Cash Dr to the Co. 20l. 19s. 4d.

Feb. 20th. And 3d, I have received of said Penrose, 21l. 17s. 6d. in full for Timber, sold him on Co. Accompt.

By Ditto Confectary, Cash, Dr to the Co. 21l. 17s. 6d.

March 20th. And 4th, I have paid 4l. 19s. 6d. for Charges on Co. Accompt.

By Ditto Confectary, the Co. Dr to Cash, 4l. 19s. 6d.

5th. My half of the Gain arising from the Timber, in Co. with Benjamin Oak, amounts to 10l. 15s. 9d. as appears by the Co's Books.

By Ditto Confectary, the Co. Dr to Profit and Loss, 10l. 15s. 9d.

Collect the Balance, and it will stand thus :

Dr	Balance				Cr		
	l.	s.	d.		l.	s.	d.
To the Co. due to me	17	18	5	By Cash out of Pocket, or Stock rather at first	7	2	8
				By Profit and Loss, gained	10	15	9
	<u>17</u>	<u>18</u>	<u>5</u>		<u>17</u>	<u>18</u>	<u>5</u>

Benjamin Oak thus, in his own private Books.

See the Beginning of Joseph's Waste-Book and Journal in the last Question.

1st. I have advanced for my equal Share of a Parcel of Timber, in Co. with Abraham Wood, 45l.

By Confectary to the Rule last mentioned, the Co. Dr to Cash, 45l.

March 1st. And 2d, I have received of Richard Clement, 40l. 15s. in Part of a Parcel of Timber, sold him on Co. Accompt.

By Ditto Confectary, Cash Dr to the Co. 40l. 15s.

March 20th. And 3d, I have paid 7l. 18s. 4d. for Charges on Co. Accompt.

By Ditto Confectary, the Co. Dr to Cash, 7l. 18s. 4d.

4th. My half of the Gain arising from the Timber, in Co. with Abraham Wood, amounts to 10l. 15s. 9d. as appears by the Co's Books.

By Ditto Confectary, the Co. Dr to Profit and Loss, 10l. 15s. 9d.

Collect the Balance, and it will stand thus :

Dr

<i>Dr</i>	<i>Balance</i>	<i>Cr</i>	
<i>l. s. d.</i>		<i>l. s. d.</i>	
To the Co. due to me—	22 19 1	By Cash out of Pocket, or Stock rather at first ————	12 3 4
		By Profit and Loss, gained ————	10 15 9
	<hr/> 22 19 1 <hr/>		<hr/> 22 19 1 <hr/>

QUESTION 3d, *Journalized by the Co. or any indifferent Person for them.*

This Question, it is evident, is nothing else but Factorage in Co. and is of the same Nature as that laid down in *April* the 2d, Waste-Book 1st, of the preceeding Treatise of Book-keeping, and therefore may be journalized by the same Rules.

1st. *Catherine* Dr to Stock, 1363*l.* 1*s.* 4*d.* for fundry Goods in the Cellar and Shop, as also for the Cash in the House, and for what she has collected (which was outstanding) all which she has taken to her own Accompt. 2d. Stock Dr to *Catherine*, 178*l.* 8*s.* 2*d.* for the several Debts owing by the Estate, which she has taken upon her to pay. 3d. *James* Dr to Stock, 55*l.* for what he owes the Estate. 4th. Debts outstanding Dr to Stock, 258*l.* 9*s.* for the several other Debts which are still owing to the Estate, by fundry Persons, as *per* List. 5th. *Catherine* Dr to *James*, 50*l.* for his Share of the Plate and Household Goods which were left particularly to *Catherine*, upon her paying him 50*l.* 6th. Stock Dr to Sundries, 1498*l.* 2*s.* 2*d.* viz. To *Catherine*, 749*l.* 1*s.* 1*d.* for her clear Share of the Estate in halves. To *James*, 749*l.* 1*s.* 1*d.* for his clear Share of Ditto. Let outstanding Debts be carried in Halves to *Catherine's* and *James's* Accompt, according to the Method now used in Factory, hereafter to be shewn, since they belong to neither, but to both, and let the Balance be collected, and then it will stand thus :

<i>Dr</i>		<i>Balance</i>		<i>Cr.</i>			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
To Catherine, due by her —————	614	16	7	By James, due to him	614	16	7

But if *Catherine* takes upon her the outstanding Debts, then the Balance will stand thus :

*Br.*

## Balance

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Catherine, due by her	744	1	1	By James, due to him	744	1	1
_____							

Moreover, if James takes upon him the outstanding Debts, then the Balance will stand thus :

## Balance

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Catherine, due by her	485	12	1	By James, due to him	744	1	1
_____							
To Debts outstanding, still owing —	258	9	0				
_____							
	744	1	1		744	1	1
	<hr/>				<hr/>		

See the Balance of the Co's Books, in the Ledger to the 1st Question before inserted.

## Catherine thus, in her own private Books.

1st. I have taken to my own Accompt, the following Commodities, in Co. with James, viz. Cellar Goods, to the Value of 177*l.* 1*s.* 11*d.* Shop Goods, to the Value of 942*l.* 0*s.* 1*d.* Cash in the House, and what I collected, to the Sum of 243*l.* 19*s.* 4*d.*

Sundries Drs to the Co. 1363*l.* 1*s.* 4*d.* viz. Cellar Goods, 177*l.* 1*s.* 11*d.* Shop Goods, 942*l.* 0*s.* 1*d.* Cash, 243*l.* 19*s.* 4*d.*

2d. I have also taken upon me, to pay out of the said Effects, in Co. with James, the Debts that are owing by the Estate, in Co. with Ditto, which amount to 178*l.* 8*s.* 2*d.*

The Co. Dr to sundry Persons, 178*l.* 8*s.* 2*d.*

3d. I have, in Debts outstanding, not yet come in, to the Value of 129*l.* 4*s.* 6*d.* as appears by the Co's Books.

Outstanding Debts, Dr to the Co. 129*l.* 4*s.* 6*d.*

4th. I have Plate and Household Furniture, to the Value of 159*l.* out of which, I am to pay James 50*l.* as per Will.

Plate and Household Goods, Dr to Sundries, 159*l.* viz. to Profit and Loss 109*l.* to the Co. 50*l.*

5th. My clear Share of the Estate, in Co. with James, amounts to 749*l.* 1*s.* 1*d.* as appears by the Co's Books.

The Co. Dr to Profit and Loss, 749*l.* 1*s.* 1*d.*

Collect the Balance, and it will stand thus :

<i>Dr</i>		<i>Balance</i>			<i>Cr</i>				
		<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	
To Cellar Goods,	}	177	1	11	By sundry Persons	}	178	8	2
their Value —					due to them —				
To Shop Goods	}	942	0	1	By Profit and Loss	}	858	1	1
Ditto ———					for Gain —				
To Cash on Hand —		243	19	4	By the Co. due to	}	614	16	7
To Debts outstand-	}	129	4	6	them —				
ing, due —									
To Plate and Houf-	}	159	0	0					
hold Goods —									
		<hr/>					<hr/>		
		1651	5	10			1651	5	10
		<hr/>					<hr/>		

But if I take upon me the Debts outstanding, then the Balance will stand thus :

<i>Dr</i>		<i>Balance</i>			<i>Cr</i>				
		<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	
To Cellar Goods —	177	1	11		By fundry Perfons } due ———	178	8	2	
To Shop Goods —	942	0	1		By Profit and Loss } gained ———	858	1	1	
To Cash on Hand —	243	19	4		By the Co. due to } them ———	744	1	1	
To Debts out- } standing, due — }	258	9	0						
To Plate and } Household Goods }	159	0	0						
<hr/>					<hr/>				
1780 10 4					1780 10 4				

Moreover, if *James* takes to the Debts outstanding, then the Balance will stand thus :

		<i>Balance</i>							
		<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
To Cellar Goods —		177	1	11	By fundry Persons	}	178	8	2
To Shop Goods —		942	0	1	due ———				
To Cash on Hand		243	19	4	By Profit and Loss	}	858	1	1
To Plate and	}	159	0	0	gained ———				
Houſhold Goods					By the Co. due to	}	485	12	1
					them ———				
		<hr/>					<hr/>		
		1522	1	4			1522	1	4
		<hr/>					<hr/>		

James thus, in his own private Books.

1st. I am indebted to the Estate, in Co. with *Catherine*, the Sum of 40*l.* which is due on Bond, and 15*l.* besides, which is in ready Money by me.

*Sundries Dr to the Co. 55l. viz. Bond 40l. Cash 15l.*

2d. I have, in Debts outstanding, not yet come in, to the Value of 129*l.* 4*s.* 6*d.* as appears by the Co's Books.

*Outstanding Debts, Drs to the Co. 129l. 4s. 6d.*

3d. My clear Share of the Estate, in Co. with *Catherine*, amounts to 749*l.* 1*s.* 1*d.* besides 50*l.* that she is to pay me out of the Plate and Household Furniture, pursuant to my Mother's Will.

*The Co. Dr to Profit and Loss, 799l. 1s. 1d.*

Collect the Balance, and it will stand thus :

Dr	Balance			Cr	
	<i>l.</i>	<i>s. d.</i>		<i>l.</i>	<i>s. d.</i>
To Bond —————	40	0 0	By Profit and Loss } for my Gain —	799	1 1
To Cash on Hand —	15	0 0			
To Debts outstanding	129	4 6			
To the Co. due to me	614	16 7			
	<u>799</u>	<u>1 1</u>		<u>799</u>	<u>1 1</u>

But if *Catherine* takes upon her the Debts outstanding, then the Balance will stand thus :

Dr	Balance			Cr	
	<i>l.</i>	<i>s. d.</i>		<i>l.</i>	<i>s. d.</i>
To Bond —————	40	0 0	By Profit and Loss } for my Gain —	799	1 1
To Cash on Hand —	15	0 0			
To the Co. due to me	714	1 1			
	<u>799</u>	<u>1 1</u>		<u>799</u>	<u>1 1</u>

More-

Moreover, if I take upon me the Debts outstanding, then the Balance will stand thus :

<i>Dr</i>	<i>Balance</i>			<i>Cr</i>	
	<i>l.</i>	<i>s. d.</i>		<i>l.</i>	<i>s. d.</i>
To Bond which I have ————	40	0 0	By Profit and Loss for my Gain —	799	1 1
To Cash on Hand —	15	0 0			
To Debts outstand- ing due to me —	258	9 0			
To the Co. due to me ————	485	12 1			
	<hr/>			<hr/>	
	799	1 1		799	1 1
	<hr/>			<hr/>	

QUESTION 4th, *Journalized by the Co. or by any indifferent Person for them.*

This Question too, is plainly Factorage in Co. differing from the last only in this ; that whereas in the former, the Effects left are under the Management of the Partners, in this they are left to the Care of a Trustee who is here considered to act in Conjunction with the Partners.

1st. Sundries Drs to Estate of F, in Trust of Executor, 124*l.* 14*s.* 7*d.*  $\frac{1}{2}$ , viz. Executor 118*l.* 0*s.* 7*d.*  $\frac{1}{2}$ , for what he has received of G of Gloucestershire. Widow 6*l.* 14*s.* for what she has received of Ditto. 2d. Sundries Drs to Ditto, 54*l.* 2*s.* 7*d.* viz. Executor 40*l.* 0*s.* 6*d.* for what he has received of S of Somerset. S of Somerset, 14*l.* 2*s.* 1*d.* for what is still owing by him. 3d. Sundries Drs to Ditto, 45*l.* 17*s.* 11*d.* viz. Executor 31*l.* 17*s.* 11*d.* for what he has collected himself. Tenant 14*l.* for what is still owing by him. 4th. Estate of F, in Trust of Executor, Dr to Executor, 7*l.* 8*s.* 4*d.* for Taxes and Repairs paid by him. 5th. Widow, Dr to Executor, 29*l.* 1*s.* 8*d.* for what she has received of him in Part of her Share. 6th. Estate of F, in Trust of Executor, Dr to Sundries, 217*l.* 6*s.* 9*d.*  $\frac{1}{2}$ , viz. To Widow, 72*l.* 8*s.* 11*d.*  $\frac{1}{6}$ , for her  $\frac{1}{3}$  of clear Estate. To Orphans, 144*l.* 17*s.* 10*d.*  $\frac{1}{3}$ , for their  $\frac{2}{3}$  of Ditto.

Collect the Balance, and it will stand thus :



Dr	Balance				Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Executor due by him —	153	9	0½	By Widow, due to her —	36	13	3½
To S of Somerset, due by him —	14	2	1	By Orphans, due to them —	144	17	10½
To Tenant, due by him —	14	0	0				
	<hr/> 181 11 1½ <hr/>				<hr/> 181 11 1½ <hr/>		

*The Executor thus, in his own private Books.*

The Waste-Book to this Journal is, properly speaking, the Question itself, and might have been introduced into the preceeding Treatise of Book-keeping thus:

1st. Sundries Drs to Estate of F, under my Care, 124*l.* 14*s.* 7*d.* ½, viz. Cash, 118*l.* 0*s.* 7*d.* ½, for what I have received of G of Gloucestershire. Widow, 6*l.* 14*s.* for what she has received of Ditto. 2d. Sundries Drs to Ditto, 54*l.* 2*s.* 7*d.* viz. Cash, 40*l.* 0*s.* 6*d.* for what I have received of S of Somerset. S of Somerset, 14*l.* 2*s.* 1*d.* for the Remainder due. 3d. Sundries Drs to Ditto, 45*l.* 17*s.* 11*d.* viz. Cash, 31*l.* 17*s.* 11*d.* for what I have received at Bristol. Tenant, 14*l.* for the Remainder due. 4th. Estate of F, under my Care, Dr to Cash, 7*l.* 8*s.* 4*d.* for Taxes and Repairs paid by me. 5th. Widow, Dr to Cash, 29*l.* 1*s.* 8*d.* for what I have paid her in Part of her Share.

Collect the Balance, and it will stand thus:

Dr	Balance				Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Cash, for so much on Hand—	153	9	0½	By Widow, due to her —	36	13	3½
To S of Somerset, due by him —	14	2	1	By Orphans, due to them —	144	17	10½
To Tenant, due by him —	14	0	0				
	<hr/> 181 11 1½ <hr/>				<hr/> 181 11 1½ <hr/>		

Observe, as the Executor was considered to act in Conjunction with the Partners in the former Journal, so here he is considered to act both for himself and them.

*Widow*

*Widow thus, in her own private Books.*

1st. I have due to me, in the Hands of the Executor, 72*l.* 8*s.* 11*d.*  $\frac{1}{6}$ , for my clear Share of my Husband's Estate, as appears by the Executor's own Accompt.

*Executor of F, Dr to my clear Share of the Estate in his Trust, 72*l.* 8*s.* 11*d.*  $\frac{1}{6}$ .*

2d. I have received of G of Gloucestershire, by the Order of the Executor, 6*l.* 14*s.* in Part of my Share of my Husband's Estate.

*Cash, Dr to Executor of F, 6*l.* 14*s.**

3d. I have received of the Executor himself, 29*l.* 1*s.* 8*d.* in Part of my Share of my Husband's Estate.

*Ditto Dr to Ditto, 29*l.* 1*s.* 8*d.**

Collect the Balance, and it will stand thus:

<i>Dr</i>	<i>Balance</i>			<i>Cr</i>			
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Cash, for so much on Hand—	35	15	8	By my clear Share of the Estate in his Trust —	72	8	11½
To Executor of F, due by him —	36	13	3½				
	<hr/>				<hr/>		
	72	8	11½		72	8	11½

*Orphans thus, in their own private Books.*

1st. We have due to us, in the Hands of the Executor, 144*l.* 17*s.* 10*d.*  $\frac{1}{3}$ , for our clear Share of our Father's Estate, as appears by the Executor's own Accompt.

*Executor of F, Dr to our clear Share of the Estate in his Trust, 144*l.* 17*s.* 10*d.*  $\frac{1}{3}$ .*

Collect the Balance, and it will stand thus:

<i>Dr</i>	<i>Balance</i>			<i>Cr</i>			
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Executor of F, due by him —	144	17	10 $\frac{1}{3}$	By our clear Share	144	17	10 $\frac{1}{3}$
				of the Estate in			
				his Trust —			

*QUESTION 5th, Journalized by the Co. or by any indifferent Person for them.*

This Question is also Factorage in Co. but is different from either of the other, for here a Co. is employed by a Co. and will admit of two Senses or Constructions, *viz.* one when the Commission received

ed and Charges paid by *Robert* and *Samuel*, is their own proper Cash, as also the 30*l.* Bill, and another when they belong to the Co. According to the 1st Sense or Construction, is the following Journal composed by the Co. or by any one for them, and the latter will be shewn when I come to treat of what is more properly called Factorage, which I shall do by and by.

## OBSERVATION.

As the Accompts of *Robert* and *Samuel* belong to two different Subjects, *viz.* one to the Employers, and the other to Factorage, so they must each be balanced by two different Balances, the one respecting the Employers, and the other the Co. as is done below; otherwise you must give them two different Accompts, *viz.* one for the Employers, and one for Factorage, and then you will have one single Balance in each applied to two different Subjects, which will answer to the Balance below, *mutatis mutandis*, but the following Method is the more Concise.

1st. *Robert* Dr to Employers, 600*l.* 2*s.* for the Goods which he takes upon him to dispose of. 2d. *Samuel* Dr to the Employers, 550*l.* 16*s.* for the Goods that he takes upon him to dispose of. 3d. Employers Drs to *Robert*, 500*l.* for the Returns made by him. 4th. Employers Dr to *Samuel*, 500*l.* 16*s.* for the Returns made by him. 5th. *Robert* Dr to *Samuel*, 30*l.* for *Samuel*'s Remittance to him. 6th. Factorage Dr to *Robert*, 10*l.* 10*s.* 6*d.* for Charges paid by him. 7th. Ditto Dr to *Samuel*, 12*l.* 6*s.* 6*d.* for Charges paid by *Samuel*. 8th. *Robert* Dr to Factorage, 108*l.* for his own Commission. 9th. *Samuel* Dr to Ditto, 88*l.* for his own Commission. 10th. Factorage Dr to Sundries, 173*l.* 3*s.* *viz.* To *Robert*, 86*l.* 11*s.* 6*d.* for his Share of the Gain. To *Samuel*, 86*l.* 11*s.* 6*d.* for his Share of Ditto.

Collect the Balance, and it will stand thus :

Dr	Balance		Cr	
	<i>l.</i>	<i>s. d.</i>	<i>l.</i> <i>s. d.</i>	
To <i>Robert</i> , due by him to the Employers —	100	2 0	By Employers, due to them —	150 2 0
To Ditto, due by him to <i>Samuel</i> —			40 18 0	
To <i>Samuel</i> , due by him to the Employers —	50	0 0	By <i>Samuel</i> , due to him by <i>Robert</i> —	40 18 0
	<hr/>			<hr/>
	191	0 0		191 0 0
	<hr/>			<hr/>

Robert

*Robert thus, in his own private Books.*

1st. I have in ready Cash, 600*l.* 2*s.* which I have made of the Net Proceeds of my Employer's Goods.

*Cash, Dr to Employers, 600*l.* 2*s.**

2d. I have made Returns to my Employers, in Goods, Charges, and Commissions, which I charge as Cash paid by me, to the amount of 500*l.*

*Employers Dr to Cash, 500*l.**

3d. I have received in ready Money, 30*l.* for Samuel's Bill remitted me.

*Cash Dr to the Co. 30*l.**

4th. I have paid for Negro-hire, Boatage, Warehouse Room, &c. to the amount of 10*l.* 10*s.* 6*d.*

*The Co. Dr to Cash, 10*l.* 10*s.* 6*d.**

5th. I have stopped in ready Money, 108*l.* for my Commissions of Sales and Returns.

*Cash Dr to the Co. 108*l.**

6th. My clear Share of the Co's Gain, amounts to 86*l.* 11*s.* 6*d.* as appears by the Co's Books.

*The Co. Dr to Profit and Loss, 86*l.* 11*s.* 6*d.**

Collect the Balance, and it will stand thus :

<i>Dr</i>	<i>Balance</i>	<i>Cr</i>	
	<i>l. s. d.</i>	<i>l. s. d.</i>	
To Cash, for so much on Hand —	} 227 11 6	By Employers, due to them —	} 100 2 0
		By the Co. due to them —	
		By Profit and Loss, for my Gain —	} 86 11 6
	<hr/> 227 11 6 <hr/>		

*Samuel, in his own private Books thus :*

1st. I have in ready Cash, 550*l.* 16*s.* which I have made of the Net Proceeds of my Employer's Goods.

*Cash Dr to Employers, 550*l.* 16*s.**

2d. I have made Returns to my Employers, in Goods, Charges, and Commissions, which I charge as Cash paid by me, to the amount of 500*l.* 16*s.*

*Employers Dr to Cash, 500*l.* 16*s.**

3d. I have remitted Robert a Bill, for which I have paid in ready Money, 30*l.*

*The*

*The Co. Dr to Cash, 30l.*

4th. I have paid for Horfe-hire, Wharfage, Storage, &c. to the amount of 12l. 6s. 6d.

*The Co. Dr to Cash, 12l. 6s. 6d.*

5th. I have stopped in ready Money, 88l. for my Commissions of Sales and Returns.

*Cash Dr to the Co. 88l.*

6th. My clear Share of the Co's Gain, amounts to 86l. 11s. 6d. as appears by the Co's Books.

*The Co. Dr to Profit and Loss, 86l. 11s. 6d.*

Collect the Balance, and it will stand thus :

Dr		Balance		Cr				
		l.	s.	d.	l.	s.	d.	
To Cash for so much	}	95	13	6	By Employers, due	}	50	00
on Hand —					to them —			
To the Co. due to me		40	18	0	By Profit and Loss,		86	11
					for my Gain —			
		<hr/>				<hr/>		
		136		11	6	136		11
		<hr/>				<hr/>		

QUESTION 6th, *Journalized by the Co. or by any indifferent Person for them.*

This Question is, properly speaking, Factorage, in Co. too, and is of the same Nature as Question the 4th foregoing, differing from it only in this, that whereas the Effects in this Question, are left to the Care of a Trustee, with an Allowance for his Trouble, in that they are left to his Care without any Allowance, and as in that the Trustee was considered to act in Conjunction with the Partners, so he is in this too. 1st. Estate of *D*, Dr to *S*, 5l. for his yearly Allowance. 2d. *A*, Dr to the Estate of *D*, 20l. for his yearly Rent of the Manour-House. 3d. *M*, Dr to Ditto, 100l. for his yearly Rent. 4th. Sundries Dr to Ditto, 200l. viz. *S* 150l. for the yearly Rents which he has received of *N*, *O*, *P*. 2 50l. for his yearly Rent left in Arrears. 5th. Estate of *D*, Dr to *S*, 51l. for Taxes, &c. paid by him. 6th. *B*, Dr to Estate of *D*, 70l. for so much received by him for Timber. 7th. *A*, Dr to *M*, 100l. for the Rent which he has received of *M*. 8th. Estate of *D*, Dr to Sundries, 334l. viz. To *A*, 167l. for his  $\frac{1}{2}$  of the clear Estate. To *B*, 111l. 6s. 8d. for his  $\frac{1}{2}$  of Ditto. To *C*, 55l. 13s. 4d. for his  $\frac{1}{6}$  of Ditto.

Collect the Balance, and it will stand thus :

Dr

<i>Dr</i>	<i>Balance</i>				<i>Cr</i>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>S</i> , due by him —	94	0	0	By <i>A</i> , due to him —	47	0	0
To <i>Q</i> , due by him —	50	0	0	By <i>B</i> , due to him —	41	6	8
				By <i>C</i> , due to him —	55	13	4
	<hr/>				<hr/>		
	144	0	0		144	0	0
	<hr/>				<hr/>		

*S thus, in his own private Books.*

The Waste-Book to the following Journal is, properly speaking, the Question itself, for as in the former Journal, he was considered to act in Conjunction with the Partners; in this he is considered to act both for himself and the Partners, or the Sharers of the Estate.

1st. Estate of *D*, Dr to Profit and Loss, 5*l.* for my yearly Allowance. 2d. *A*, Dr to Estate of *D*, 20*l.* for the yearly Rent of the Manour-House. 3d. Sundries Drs to Estate of *D*, 30*l.* viz. Cash, 150*l.* for what I have received of *N*, *O*, and *P*. *M*, 100*l.* for his yearly Rent still due. *Q*, 50*l.* for his yearly Rent left in Arrears. 4th. Estate of *D*, Dr to Cash, 51*l.* for Repairs and Taxes paid by me. 5th. *B*, Dr to Estate of *D*, 70*l.* for the Timber sold off the Estate this Year. 6th. *A*, Dr to *M*, 100*l.* for *M*'s yearly Rent which *A* has received of him by my Order.

Collect the Balance, and it will stand thus:

<i>Dr</i>	<i>Balance</i>				<i>Cr</i>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Cash, for so much ?	99	0	0	By <i>A</i> , due to him —	47	0	0
on Hand —				By <i>B</i> , due to him —	41	6	8
To <i>Q</i> , due by him —	50	0	0	By <i>C</i> , due to him —	55	13	4
				By Profit and Loss, }	5	0	0
				for my Gain — }			
	<hr/>				<hr/>		
	149	0	0		149	0	0
	<hr/>				<hr/>		

And in this Manner might this Question have been introduced into the preceeding Treatise of Book-keeping.

*A thus, in his own private Books.*

1st. I have taken the Manour-House belonging to the Estate of Father *D*, at 20*l.* per Ann.

The Manour-House, Dr to *S*, 20*l.*

*Q q*

2d. I

2d. I have received of *M*, 100*l.* for his yearly Rent belonging to the Estate of Father *D*, for which I am accountable to *S*.

*Cash, Dr to S*, 100*l.*

3d. I have due to me from *S*, 167*l.* for my  $\frac{1}{2}$  of the clear Estate of Father *D*, under his Care.

*S, Dr to my clear Share of the Estate of Father D*, 167*l.*

Collect the Balance, and it will stand thus :

<i>Dr</i>	<i>Balance</i>	<i>Cr</i>
	<i>l. s. d.</i>	<i>l. s. d.</i>
To the Manour-Houfe	20 0 0	By my clear Share of
To Cash on Hand —	100 0 0	the Estate of Fa-
To S, due from him —	47 0 0	ther D ———
	<hr/>	<hr/>
	167 0 0	167 0 0

*B thus, in his own private Books.*

1st. I have received of *S*, 70*l.* which he has made this Year of Timber, on the Estate of Father *D*.

*Cash, Dr to S*, 70*l.*

2d. I have due to me from *S*, 111*l.* 6*s.* 8*d.* for my  $\frac{1}{3}$  of the clear Estate of Father *D*, under his Care.

*S, Dr to my clear Share of the Estate of Father D*, 111*l.* 6*s.* 8*d.*

Collect the Balance, and it will stand thus :

<i>Dr</i>	<i>Balance</i>	<i>Cr</i>
	<i>l. s. d.</i>	<i>l. s. d.</i>
To Cash on Hand —	70 0 0	By my clear Share of
To S, due from him —	41 6 8	the Estate of Fa- } 111 6 8
		ther D ——— }
	<hr/>	<hr/>
	111 6 8	111 6 8
	<hr/>	<hr/>

*C thus, in his own private Books.*

1st. I have due to me from *S*, 55*l.* 13*s.* 4*d.* for my  $\frac{1}{6}$  of the clear Estate of Father *D*, under his Care.

*S, Dr to my clear Share of the Estate of Father D*, 55*l.* 13*s.* 4*d.*

Collect the Balance, and it will stand thus :

*Dr*

Dr	Balance	Cr
	<i>l. s. d.</i>	<i>l. s. d.</i>
To S, due from him—	55 13 4	By my clear Share of the Estate of Fa- ther D ————
	<hr/>	55 13 4
	55 13 4	<hr/>
		55 13 4

OBSERVATIONS.

1st. If the Learner be inclined to journalize the 1st Question by *Snell's*, or the common Method before laid down, the Balance at last, in the Partners respective Books, will stand as before set down in this Question.

2d. Moreover, if he be inclined to journalize the 2d Question by *Snell's*, or the common Method before laid down, and *Abraham Wood* takes upon him *Richard Clement's* Debt, then the Balance, in *Wood's* Books, will stand thus :

Dr	Balance			Cr			
	l.	s.	d.		l.	s.	d.
To Richard Clement,	40	17	6	By Benjamin Oak, due	22	19	1
due by him — }				to him ——— }			
				By Cash out of Pocket, or Stock — }			
				By Profit and Loss, for my Gain — }			
					10	15	9
	<hr/>				<hr/>		
	40	17	6		40	17	6

But in *Benjamin Oak's* Books, the very same as before set down in this Question.

3d. Likewise, if he be inclined to journalize the 3d Question by *Snell's*, or the common Method before laid down, and *Catherine* takes upon her the Debts outstanding, then he will find the very same Balance as is before set down in the Partners respective Books, viz. the 2d Balance in this Question.

4th. Also, if he be inclined to journalize the 5th Question by *Snell's*, or the common Method before laid down, then he will find the very same Balance as is before set down in the Partners respective Books in this Question.

5th. And in Regard to the 4th and 6th Questions, which are purely Factorage, you have them compleatly stated when the Trustee is to be accountable for the Debts outstanding, but if he is not



to be accountable for the Debts outstanding, then the following Balances will shew their State in their respective Books in this Case too. And first of the 4th Question.

*Executor thus, in his own private Books.*

Dr	Balance	Cr
	<i>l. s. d.</i>	<i>l. s. d.</i>
To Cash, for so much on Hand — } 153 9 0½		By Widow, due to her — } 27 5 10½
		By Orphans, due to them — } 126 3 1⅔
	<hr/> 153 9 0½ <hr/>	<hr/> 153 9 0½ <hr/>

*Widow thus, in her own private Books.*

	<i>l. s. d.</i>		<i>l. s. d.</i>
To Executor, due by him — } 27 5 10½		By Estate of F —	72 8 11½
To S of Somerset, Ditto — } 4 14 0⅓			
To Tenant, due by him — } 4 13 4			
To Cash, for so much on Hand } 35 15 8			
	<hr/> 72 8 11½ <hr/>		<hr/> 72 8 11½ <hr/>

*Orphans thus, in their own private Books.*

	<i>l. s. d.</i>		<i>l. s. d.</i>
To Executor, due to us — } 126 3 1⅔		By Estate of F —	144 17 10½
To S of Somerset, Ditto — } 9 8 0⅔			
To Tenant, due to us — } 9 6 8			
	<hr/> 144 17 10½ <hr/>		<hr/> 144 17 10½ <hr/>

Secondly,

Secondly, of the 6th Question.

*S thus, in his own private Books.*

<i>Dr</i>	<i>Balance</i>				<i>Cr</i>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To Cash, for so much on Hand —	99	00		By Profit and Loss, for my Gain —	5	00	
				By A, due to him —			
				By B, due to him —	47	00	
				By C, due to him —	31	68	
					15	13	4
	<hr/>				<hr/>		
	99	00			99	00	
	<hr/>				<hr/>		

*A thus, in his own private Books.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To S, due by him —	47	00		By Estate of Father	167	00	
To the Manour-House	20	00		D, for my clear			
To Q, due by him —	25	00		Share —			
To Cash, for so much	100	00		By B, due to him —	5	00	
on Hand —					By C, due to him —	20	00
	<hr/>				<hr/>		
	192	00			192	00	
	<hr/>				<hr/>		

*B thus, in his own private Books.*

<i>Dr</i>	<i>Balance</i>				<i>Cr</i>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To S, due to me —	31	68		By Estate of Father	111	68	
To A, due to me —	5	00		D, for my clear			
To Q, due to me —	16	13	4	Share —			
To Cash, for so much	70	00		By C, due to him —	11	13	4
	<hr/>				<hr/>		
	123	00			123	00	
	<hr/>				<hr/>		

*C thus,*

*C thus, in his own private Books.*

<i>Dr</i>		<i>Balance</i>		<i>Cr</i>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
To S, due by him	—	15	13	4	By Estate of Father	} 55 13 4
To A, due by him	—	20	0	0	D, for my clear	
To Q, due by him	—	8	6	8	Share	
To B, due by him	—	11	13	4		
		<hr/>				
		55	13	4		<hr/>
						55 13 4

6th. By duely observing the Co's Ledger, and each Partner in his own private Ledger, the intelligent Learner may perceive, that those Articles that go to each Partner's Accompt in the Co's Ledger, are called by their proper Names in their own private Ledgers, but go without any in the Co's Ledger, which when he is once apprized of, he will find it very easy to transfer the Articles from the one to the other. See the 1st Set of Ledgers.



3d. *A short Specimen of Book-keeping in Factory, or the Method made Use of in the West-Indies, by the Factors or Store-keepers there.*

IN order to the understanding hereof, it is proper here to observe, that Merchants who employ Factors in the *West-Indies*, always pitch upon two or more in one House to do their Business, and allow them Commissions, &c. for their Trouble; and sometimes they send them from *England*, as in the present Example, with the same Allowances; and that their Method of keeping Accompts may be better understood, it is proper here to describe the Books and Accompts generally made Use of by these Factors or Store-keepers. And first of the Books.

Factors make Use of the five following Books, *viz.* 1st. The Invoice-Book. 2d. The Waste-Book, with its Subsidiaries. 3d. The Journal. 4th. The Ledger. 5th. The Sales-Book.

1st. The Invoice-Book contains the Quantity of Goods delivered to the Factors for Sale, together with their Cost and Charges. See the Form hereof in the following Specimen.

*N. B.* Before I proceed to describe the Waste-Book, I shall here describe the Subsidiaries, and as I have already given you a Specimen of a Cash-Book in the Journals to *Snell's* 6th and last Question, which is one of the Subsidiaries to the Waste-Book, I shall here give you a Description of the other subsidiary Book, called a Memorandum Book.

The Memorandum Book, is a Book made Use of in the Store, by the Store-keeper, to set down the Quantity of Goods daily sold therein, together with their Price, which in the Evening he enters in the Waste-Book, and pays one of the Factors who have the Cash-Book by Turns, what Cash he has received, who enters it in the Cash-Book, and as an Acknowledgment of the Receipt of it, puts the first Letter of his Surname before the Sum that he has received, which is all the Receipt given to the Store-keeper by the Factor.

2d and 3d. The Waste-Book and Journal used by Factors, differ in their Form, some from the Memorandum Book (just now described) from the Bills of Parcels of Goods bought, and of those shipped off, compose a regular Waste-Book; in this every Thing is set down at full Length, and to it a Reference is made for Particulars from all the other Books, and in this Case the Journal consists of no more than a List of the Drs and Crs (see the 1st Method.) Again, others from the said Memorandum Book, and the Bills of Parcels of Goods bought and shipped off, compose a large Journal, called a Day-Book, in which the Drs and Crs are inserted, and every Thing set down at full Length, and from this they directly post to the Ledger (see the 2d Method.) And some use a contracted Journal too, which is nothing but an Abridgment of the said Day-Book, though one only is sufficient.

4th. The Ledger is only a Collection of the Drs and Crs which are inserted in the contracted Journal or Day-Book, without any Regard to the Quantity of Goods bought and sold, or the Time when a Debt becomes due, as in Wholesale Trade. See the Form of the Ledger itself, and the Description of its Accompts inserted before it, for all the further Instruction necessary.

5th. The Sales-Book is only a Counterpart of the Sale in the Ledger, and is headed from the Invoice-Book, according to the Direction of the Factors, and has a Column that refers to the Waste-Book or Day-Book before that of the Month, and the Day of the Month, as the said Waste-Book or Day-Book refers to it by the like Column. See the said Books themselves for all the Instruction further necessary.

To what is here said, I will add a few Particulars.

Factors in the *West-Indies*, buy and sell all Goods (except such as are sold by Invoice Weight) by the short Hundred, consisting of  
100 lb,

100*lb*, but weigh by the Gross Hundred, consisting of 112*lb*. The Mercantile Method of casting them up, is as follows, *viz.*

Let there be given 70 C. 2 *Qrs.* 19*lb* Gross, Tare 466*lb* at 35*s.* the short Hundred Net, and 4 *Hbds.* at 15*s.* each, to find the Amount of both. (See the Waste-Book or Day-Book, *January 24.*) Thus wrought:

	<i>lb</i>	<i>s.</i>	<i>lb</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
70	If 100 : 35 :: 7449 : 130 7 $1\frac{3}{4}$					
70			35			
70			<hr/>			
7056 the 2 Quarters			37245			
19 the Odd 19 <i>lb</i> .			22347			
<hr/>			<hr/>			
7915 Gross			2607	15		
466 Tare			<hr/>	12		
<hr/>			130.7	<hr/>		
7449 Net				1	80	
					4	
					<hr/>	
					3	20

*l.* *s.* *d.*  
Then 130 7  $1\frac{3}{4}$   
3 0 0 For the 4 *Hbds.* at 15*s.* each.

---

133 7  $1\frac{3}{4}$  The Answer sought.

2d. Again, suppose the *Sterling* Value of a Parcel of Goods in the Invoice be 80*l.* and the Advance, at 80*l. per Cent.* to find their Value in the Currency of the *West-Indies*. (See *January 6th* of the Waste-Book, or Day-Book.)

*l.* *l.* *l.* *l.*  
Thus wrought. If 100 : 80 :: 80 : 64 the Advance Money, consequently 64*l.* added to 80*l.* makes 144*l.* the Answer.

3d. Again, let the Amount of the Gross Sales be 845*l.* 6*s.* 8*d.* to find what the Commission and Storage amounts to at 8*l. per Cent.* (See *January 20th*, of the Waste-Book, or Day-Book.)

Thus



4th. *Bills receivable and payable,* (See N°. 6th in Ditto.)

These are used in the same Manner as in proper Trade, and will always close when they are paid in.

5th. *Bonds and Mortgages,* (See N°. 13th in Ditto.)

Contain on the Dr Side, the Value of the Bonds and Mortgages the Factors receive, and on the Cr Side, the Payments; as for the Interest, it goes to the Account of Profit and Loss, and when the Accounts are made up, this Account will always balance of itself.

6th. *Merchandise Account,* (See N°. 7th in Ditto.)

Contains on the Dr Side, the Goods that the Factors take to themselves for the speedy closing of a Sale, and on the Cr Side, their Disposal; and the Difference of the Sides, when all is sold off, is Gain or Loss to the Factors; and is accordingly carried to the Account of Profit and Loss.

7th. *A, B, Sale per such a Ship,* (See N°. 3. in Ditto.)

Contains on the Dr Side, the several Charges the Goods are liable for, as Freight, Import, Duty, Wharfage, and Negro-hire, Commission and Storage, &c. together with the Net Proceeds due to the Employers, and the Cr Side, contains what the Goods sold for, and will always close of itself when all are disposed of.

8th. *Wharfage and Negro-hire Acc.* (See N°. 8th in Ditto.)

Contains on the Dr Side, the Charges paid by the Factors at landing the Goods to Negroes for Carriage, Rolling, or Stowing, and other servile Work; the Cr Side, contains the customary Allowances made by the Employers to the Factors on the several Sales, and the Difference of the Sides is a clear Gain due to the Factors, and is accordingly carried to Profit and Loss.

9th. *Commission and Storage Account,* (See N°. 9th in Ditto.)

Contains on the Dr Side, the Rent paid for Storage, or the Hire of a Store; the Cr Side, contains the 8l. per Cent. (viz. 5l. per Cent. Commission, and 3l. per Cent. Storage) made on the several Sales in Gross, and by some Factors, it contains also the 5l. per Cent. Commission made on Returns (as in the present Example) yet this last Commission is usually carried immediately to Profit and Loss; the Difference, or Balance of this Account, is the Factors principal Gain, and is accordingly carried to Profit and Loss.

10th. *Debts accountable, (See N°. 12th in Ditto.)*

This Account contains on the Cr Side, the 3l. per Cent. on those Sales the Factors have ensured, and is a clear Gain to them, provided the outstanding Debts prove good, and accordingly is balanced with Profit and Loss.

11th. *Account of Abatements, (See N°. 10th in Ditto.)*

Contains on the Cr Side, the several small Sums not exceeding 7d.  $\frac{1}{2}$ , or a Rial each, which the several Returns made by the Factors to their Employers, fall short of the Net Proceeds due to them, and although this Account, in a long Time, amounts to but a Trifle, yet small as it is, it is so much clear Gain to the Factors, and is accordingly balanced with Profit and Loss.

12th. *Profit and Loss, (See N°. 4th in Ditto.)*

Contains on the Dr Side, the several Losses sustained by the Factors, and on the Cr Side, the several Articles of Gain; the Difference or Balance of which is so much Loss or Gain to the Factors; and accordingly is balanced by carrying the Difference to each of the Factors Account Current for his respective Share hereof.

13th. *Partner, his Account Current, (See N°. 2d in Ditto.)*

Contains on the Dr Side, what he has received of his Share before the balancing of the Books; the Cr Side, contains his Share of the Gain due since the Books were begun; and, consequently, the Difference, or Balance of the Sides, is what is still due to him, which is paid to him when the Books are balanced, and accordingly he is debited to Cash for the said Sum now paid him.

14th. *Employer's Account Current, (See N°. 11th in Ditto.)*

Contains on the Dr Side, what Returns the Factors have made to their Employers, either in Money or Goods; on the Cr Side, the Net Proceeds due to the Employers by the Factors, and when the two Sides are equal, the Account is closed, which will always be so when Remittances are made, (otherwise, the Difference of the Sides, as well in this as in all other personal Accounts, in Case of outstanding Debts, is a Balance due by the Factors to the Employers or other Persons, or by the Employers or other Persons to the Factors, and is accordingly carried to Balance.)



*15th. Debts outstanding.*

This Accompt is used when the Factors remit their Employers before the outstanding Debts are paid in, in which Case they debit their Employer's Sale to Debts outstanding for those unpaid, and when they are paid in, they debit Debts outstanding to their Employer's Accompt Current for the Sum now received, and remit the same to their Employers.

*16th. Desperate Debts, dubious Debts, or bad Debts.*

These are all Accompts of the same Nature, and are thus used by Factors: When a Dr turns out insolvent, they debit their Employer's Accompt Current to desperate Debts, and then debit desperate Debts to the insolvent Debtor; this closes both the Bankrupt's Accompt, and the Accompt of desperate Debts, and the Loss falls on the Employer.

And thirdly, of the Method that Factors make use of in balancing their Books.

It has been observed before, that Factors never use to balance their Books before the Debts are paid in, and Remittances made, and when this is done, there will remain only these Accompts open, *viz.* Merchandize Accompt, Wharfage, and Negro-hire Accompt, Commission and Storage Accompt, Debts accomptable, and the Accompt of Abatements, together with the Accompts of Profit and Loss and Cash, as also the Partners own Accompts Current, and in order to close these, they proceed thus, *viz.* They debit Sundries to Profit and Loss, *viz.* Merchandize Accompt for its Gain, Wharfage and Negro-hire Accompt for its Gain, Commission and Storage Accompt for its Gain, Debts accomptable for its Gain, and the Accompt of Abatements for its Gain, and then they debit Profit and Loss to their own Accompts Current for their respective Shares of the clear Gain. And lastly, they debit their own Accompts Current to Cash for what each of them wants to equal their Shares of the Net Gain before carried to the Credit of their Accompts Current which compleats the Balance.

*The Invoice-Book.*1st. *Bristol, September the 29th, 1759.*

Invoice of sundry Goods shipped on board the *Eagle*, *Francis Fox* Master, for *St. Christophers*, on the proper Account and Risk of *Jacob Tubs* and *Michael Bottoms*, Merchants, and intrusted to the Care of *Robert* and *Samuel Nickson*, for Sales and Returns, Contents, Cost and Charges as under, *viz.*

			<i>l.</i>	<i>s.</i>	<i>d.</i>	
	3 Pipes <i>Madeira</i> Wine, at 30 <i>l.</i>	_____	90	0	0	
<i>J. T.</i>	1 Box Shoes, containing _____	_____	45	12	0	
	16 Dozen Men's Pumps, at 57 <i>s.</i>	_____				
	12 Dozen Boy's Ditto, at 39 <i>s.</i>	_____	23	8	0	
<i>M. B.</i>	8 Dozen Men's Shoes, at 58 <i>s.</i>	_____	23	4	0	
	6 Dozen Boy's Ditto, at 41 <i>s.</i>	_____	12	6	0	
	20 Pair of Boots, at 19 <i>s.</i>	_____	19	0	0	
	100 Pieces of Linen, containing _____	_____	100	0	0	
	2000 Yards, at 12 <i>d.</i>	_____				
	6 Boxes Mould Candles, <i>viz.</i>					
		<i>lb</i>				
<i>N<sup>o</sup>.</i>	1 _____	224				
	2 _____	232				
	3 _____	218				
	4 _____	238				
	5 _____	216				
	6 _____	228				
		_____				
	1356, at 7 <i>d.</i>	_____	39	11	0	
			Boxes	0	16	0
	1 Chest China, at _____	_____	80	0	0	
	Charges as <i>per</i> Particulars on the File _____	_____	3	0	0	
Errors excepted	_____	_____	436	17	0	

*Jacob Tubs and Michael Bottoms.*2d. *Bristol, September the 29th, 1759.*

Received of *Jacob Tubs* and *Michael Bottoms*, the following List of Negroes for Sales and Returns, *viz.*

10 Men  
8 Boys  
10 Women  
6 Girls

*Signed by Ditto**Tubs and Bottoms.**The*

# The WASTE-BOOK. 1<sup>st</sup> METHOD.

St. CHRISTOPHERS, Jan. 1<sup>st</sup>, 1760.

SOLD for ready Money, on Account of <i>Tubs and Bottoms</i> , per the <i>Eagle</i> , 3 Pipes of <i>Madeira Wine</i> , at 50 <sup>l</sup> .		£. s. d.
		50. 0. 0
4th.		
Sold for ready Money, on Account of <i>Tubs and Bottoms</i> , per the <i>Eagle</i> ,		
		l. s. d.
192 Pair of Men's Pumps, at 6s. 9d.		93 12 0
20 Pair of Boots, at 42s.		42 0 0
100 Pieces of Linen, containing 2000 Yards, at 17d.		141 13 4
1 Box Mould Candles, Quantity 224lb. the Box being thrown in, at 12d.		11 4 0
		288 9 4
6th.		
Sold <i>Joseph Jones</i> , 1 Chest China, at 80 <sup>l</sup> . per Cent. Advance, on Account of <i>Tubs and Bottoms</i>		144 0 0
8th.		
Sold on Account of <i>Tubs and Bottoms</i> , per the <i>Eagle</i> , as follows, viz.		
		l. s. d.
48 Pair of Men's Shoes to <i>Joseph Jones</i> , at 9s.		21 12 0
24 Pair of Boys Ditto, for ready Money, at 7s.		8 8 0
		30 0 0
10th.		
Sold <i>Jacob Firks</i> , on Account of <i>Tubs and Bottoms</i> , per the <i>Eagle</i> ,		
		l. s. d.
144 Pair of Boys Pumps, at 9s. 6d.		68 8 0
48 Pair of Men's Shoes, at 9s. 6d.		22 16 0
3 Boxes Mould Candles, Quantity 680lb. the Boxes thrown in, at 13d.		37 5 4
		128 9 4
12th.		
Sold to <i>Joseph Jones</i> , on Account of <i>Tubs and Bottoms</i> , per the <i>Eagle</i> , for which I have received a Bill on <i>John Rogers</i> , payable on Demand.		
40 Pair of Boys Shoes, at 8s.		16 0 0
16th.		
Sold at <i>Vendue</i> , or <i>Auction</i> , to <i>Simon Bell</i> , 2 Boxes of Mould Candles, Quantity 444lb. the Boxes thrown in		86 0 0
18th.		
In order to finish the Sale of <i>Tubs and Bottoms</i> , per the <i>Eagle</i> , the Partners have taken to themselves the Goods that remain unsold, viz. 8 Pair of Boys Shoes, at 6s.		2 8 0

January 20th.

Tubs and Bottom's Sale, per the *Eagle*, being finished, the Charges and Net Proceeds turn out as follow, viz.

	l.	s.	d.
Paid Captain Fox Freight	152	0	10 $\frac{1}{2}$
Paid Duty on the <i>Madeira</i> Wine	9	0	0
Wharfage and Negro-hire	16	11	3 $\frac{1}{2}$
Commission and Storage, at 8l. per Cent.	67	12	6 $\frac{1}{2}$
Net Proceeds	600	2	0

£. s. d.

845 6 8

21st.

	l.	s.	d.
Received in full of the following Persons, viz.			
Of Joseph Jones	165	12	0
Of Jacob Finks	123	9	4
Of John Ling, John Roger's Bill	16	0	0

310 1 4

22d.

	l.	s.	d.
Received of Simon Bell, on the Account of Tubs and Bottoms, for the Goods sold him at Vendue	81	14	0
For Commission allowed him, at the Rate of 5l. per Cent. as is the Custom in such like Cases	4	6	0

86 0 0

24th.

Shipped on board the *Kite*, John Lee Master, for *Bristol*, in full of the Net Proceeds of Tubs and Bottom's Sale, per the *Eagle*, as follows, viz. 4 Hhds. of *Muscovado* Sugar, bought of Joseph Jones, viz.

	C. Drs. lb.	lb.
No. 1.	17 3 7	Tare 117
2.	18 1 2	118
3.	17 2 14	116
4.	16 3 24	115
	70 2 19	466

	l.	s.	d.
Is Net 7449lb. at 35s.	130	7	1 $\frac{1}{2}$
4 Hhds. at 15s.	3	0	0
1041 $\frac{1}{2}$ oz. heavy Money, presently bought of Ditto Jones, at 6s. 7d.	342	16	6 $\frac{1}{2}$
Abatement	0	0	1 $\frac{1}{2}$
Commission on 476l. 3s. 9d. $\frac{3}{4}$ , at 5l. per Cent.	23	16	2 $\frac{1}{2}$

24th.

	l.	s.	d.
Brought on	500	0	0
A Bill on John Griggs, of <i>Bristol</i> , purchased with ready Money for	100	2	0

600 2 0

25th.

Paid Joseph Jones in full	476	3	8 $\frac{1}{2}$
---------------------------	-----	---	-----------------

January 26th.			£.	s.	d.
Sold for ready Money, 8 Pair of our own Shoes, for which we have received			6	13	10½
Antigua, February 24th, 1760.					
2 Sold John Jebb, on Account of Tubs and Bottoms, per the Eagle, 2 Negro Men, at 50l.			100	0	0
28th.					
2 Sold to John Cob, on Bond, without Interest, on Account of Tubs and Bottoms, per the Eagle,					
				l.	s. d.
6 Negro Boys, at 30l.				180	0 0
6 Negro Women, at 40l.				240	0 0
6 Negro Girls, at 20l.				120	0 0
			546	0	0
March 2d.					
2 Sold for ready Money, on Account of Tubs and Bottoms, per the Eagle, 4 Negro Men, 2 Negro Boys, and 2 Negro Women, all sickly			155	18	0½
3d.					
2 Tubs and Bottoms, Sale of Negroes, per the Eagle, being finished, Charges and Net Proceeds turn out as follow, viz.					
				l.	s. d.
Paid Import Duty on 34 Negroes			20	5	0
Captain Fox, Coast Commission			30	16	10¼
Dr. Friend's Fee, at 1s. per Head			1	8	0
House-hire for 14 sick Negroes			9	10	0
Dr. Friend for extraordinary Physic to the Sick			100	0	0
Provisions for the Cargoe's Maintenance			24	19	1½
Commission, at 5l. per Cent.			40	1	10¾
Debts accountable, at 3l. per Cent.			24	1	1¾
Net Proceeds			550	16	0
			801	18	0¼
4th.					
Received of John Cob, in full of his Bond			546	0	0
of John Jebb, in full			100	0	0
Ditto 4th.					
				l.	s. d.
Paid for Negroes to carry, roll, and stow the Goods			10	10	6
for the Hire of a Store for Ditto			12	6	6
			22	17	0
See the Co's Journal to the 5th Question before inserted.					
Observe, that though these Charges are proper to Robert's Account, and are here inserted in Samuel's Account, yet as they were contracted, and are now paid for the Use of the Store out of the Co's Money; it matters not whether they be inserted here, or in Robert's Account, since what is contained in both Robert's and Samuel's Accounts equally belongs to the Store or Co.					
Ditto 4th.					
Bought and received of John Jebb, 50 Tons of Logwood, at 8l. 10s.			425	0	0

March 5th.			£.	s.	d.
Shipped on board the <i>Snipe</i> , Captain <i>Trux</i> , for <i>Bristol</i> , in full of the Net Proceeds of <i>Tubs</i> and <i>Bottom's</i> Sale of Negroes, per the <i>Eagle</i> , as follows, viz.					
50 Tons of our own Logwood, at 8l. 10s.	—	425	0	0	
160 oz. of Silver, bought of <i>John Jebb</i> , and valued at	—	51	19	0	$\frac{1}{2}$
Commission on 476l. 19s. 0d. $\frac{1}{2}$ , at 5l. per Cent.	—	23	16	11	$\frac{1}{2}$
A Bill on <i>Joseph Snibs</i> , of <i>Bristol</i> , purchased with ready Money for	—	50	0	0	
6th.			550	16	0
Paid <i>John Jebb</i> in full	—	—	476	19	0 $\frac{1}{2}$
Ditto 6th.			30	00	
<p><i>Robert</i> has requested of me to remit him a Bill of 30l. for his own proper Use, which I have done, and have purchased the same with Cash belonging to the Store</p> <p>See the Co's Journal to the 5th Question before inserted.</p> <p>Observe, that although <i>Samuel</i> remits <i>Robert</i> 30l. for his own proper Use, yet as <i>Samuel</i> purchases the Bill with Money belonging to the Store, therefore <i>Robert</i> will fall to have 30l. less Cash than <i>Samuel</i> at the shutting up the Books, since he here takes this Sum belonging to the Store to his own Account.</p>					

# Contracted JOURNAL.

St. CHRISTOPHERS, Jan. 1<sup>st</sup>, 1760.

		£.	s.	d.
$\frac{1}{1}$	CASH Dr to <i>Tubs and Bottom's Sale, per the Eagle</i> ———	150	0	0
	4th.			
$\frac{1}{1}$	Cash Dr to <i>Tubs and Bottom's Sale, per the Eagle</i> ———	288	9	4
	6th.			
$\frac{2}{1}$	<i>Joseph Jones</i> , Dr to <i>Tubs and Bottom's Sale, per the Eagle</i> ———	144	0	0
	8th.			
	Sundries Dr to <i>Tubs and Bottom's Sale, per the Eagle.</i>			
		l.	s.	d.
$\frac{2}{1}$	<i>Joseph Jones</i> ——— ——— ———	21	12	0
$\frac{1}{1}$	Cash ——— ——— ———	8	8	0
	10th.			
$\frac{2}{1}$	<i>Jacob Firks</i> , Dr to <i>Tubs and Bottom's Sale, per the Eagle</i> ———	128	9	4
	12th.			
$\frac{2}{1}$	Bills receivable Dr to <i>Tubs and Bottom's Sale, per the Eagle</i> ———	16	0	0
	16th.			
$\frac{2}{1}$	<i>Simon Bell</i> , Dr to <i>Tubs and Bottom's Sale, per the Eagle</i> ———	86	0	0
	18th.			
$\frac{2}{1}$	Merchandise Accompt Dr to <i>Tubs and Bottom's Sale, per the Eagle</i> ———	2	8	0
	20th.			
	<i>Tubs and Bottom's Sale, per the Eagle</i> , Dr to Sundries.			
		l.	s.	d.
$\frac{1}{1}$	To Cash ——— ——— ———	161	0	10 $\frac{1}{2}$
$\frac{2}{1}$	To Wharfage and Negroe-hire ——— ——— ———	16	11	3 $\frac{1}{2}$
$\frac{3}{1}$	To Commission and Storage ——— ——— ———	67	12	6 $\frac{1}{4}$
$\frac{3}{1}$	To <i>Tubs and Bottom's</i> Accompt Current ——— ——— ———	600	2	0
	21 <sup>st</sup> .			
	Cash Dr to Sundries.			
		l.	s.	d.
$\frac{1}{2}$	To <i>Joseph Jones</i> ——— ——— ———	165	12	0
$\frac{2}{2}$	To <i>Jacob Firks</i> ——— ——— ———	128	9	4
$\frac{2}{2}$	To Bills receivable ——— ——— ———	16	0	0
	22d.			
	Sundries Drs to <i>Simon Bell.</i>			
		l.	s.	d.
$\frac{1}{2}$	Cash ——— ——— ———	81	14	0
$\frac{1}{2}$	Profit and Loss ——— ——— ———	4	6	0
	24th.			
	<i>Tubs and Bottom's</i> Accompt Current, Dr to Sundries.			
		l.	s.	d.
$\frac{3}{2}$	To <i>Joseph Jones</i> ——— ——— ———	476	3	8 $\frac{1}{2}$
$\frac{3}{2}$	To Accompt of Abatements ——— ——— ———	0	0	1 $\frac{1}{2}$
$\frac{3}{2}$	To Commission and Storage ——— ——— ———	23	16	2 $\frac{1}{4}$
$\frac{1}{2}$	To Cash ——— ——— ———	100	2	0
		600	2	0

January 25th.				£.	s.	d.
$\frac{2}{1}$	Joseph Jones, Dr to Cash	—	—	476	3	$8\frac{1}{4}$
26th.						
$\frac{1}{2}$	Cash Dr to Merchandize Account	—	—	6	13	$10\frac{1}{2}$
ANTIGUA, February 24th.						
$\frac{2}{3}$	John Jebb, Dr to Tubs and Bottom's Sale of Negroes, per the Eagle	—	—	100	c	o
28th.						
$\frac{3}{3}$	Bonds, Dr to Tubs and Bottom's Sale of Negroes, per the Eagle	—	—	546	o	o
March 2d.						
$\frac{1}{3}$	Cash, Dr to Tubs and Bottom's Sale of Negroes, per the Eagle	—	—	155	18	$0\frac{1}{4}$
3d.						
Tubs and Bottom's Sale of Negroes, per the Eagle, Dr to Sundries.						
						<i>l. s. d.</i>
$\frac{3}{1}$	To Cash	—	—	186	18	11
$\frac{3}{3}$	To Commission and Storage	—	—	40	1	10
$\frac{3}{3}$	To Debts accomptable	—	—	24	1	1
$\frac{3}{3}$	To Tubs and Bottom's Account Current	—	—	550	16	o
				801	18	$0\frac{1}{4}$
4th.						
Cash, Dr to Sundries.						
						<i>l. s. d.</i>
$\frac{1}{3}$	To Bonds	—	—	546	o	c
$\frac{2}{2}$	To John Jebb	—	—	100	o	c
				646	c	o
4th.						
Sundries Drs to Cash.						
						<i>l. s. d.</i>
$\frac{2}{2}$	Wharfage and Negroe-hire	—	—	10	10	6
$\frac{1}{2}$	Commission and Storage	—	—	12	6	6
				22	17	o
4th.						
$\frac{3}{2}$	Logwood Account, Dr to John Jebb	—	—	425	o	o
5th.						
Tubs and Bottom's Account Current, Dr to Sundries.						
						<i>l. s. d.</i>
$\frac{3}{3}$	To Logwood Account	—	—	425	o	o
$\frac{2}{2}$	To John Jebb	—	—	51	19	$0\frac{1}{2}$
$\frac{3}{3}$	To Commission and Storage	—	—	23	16	$11\frac{1}{2}$
$\frac{1}{1}$	To Cash	—	—	50	o	o
				550	16	o
6th.						
Sundries Drs to Cash.						
						<i>l. s. d.</i>
$\frac{2}{1}$	John Jebb	—	—	476	19	$0\frac{1}{2}$
$\frac{1}{1}$	Robert Nickson's Account Current	—	—	30	o	o
				506	19	$0\frac{1}{2}$



Note, that what here follows, is to balance the Books, and not taken from the Waste-Book as the foregoing Journal is.

			£.	s.	d.
Sundries Drs to Profit and Loss.					
			l.	s.	d.
2 Merchandize Accompt	_____	_____	4	5	10
2 Wharfage and Negroe-hire	_____	_____	6	0	9
3 Commission and Storage	_____	_____	143	1	0
3 Debts accomptable	_____	_____	24	1	1
3 Accompt of Abatements	_____	_____	0	0	1
				177	9
Profit and Loss, Dr to Sundries.					
			l.	s.	d.
1 To Robert Nickson's Accompt Current	_____	_____	86	11	6
1 To Samuel Nickson's Accompt Current	_____	_____	86	11	6
				173	3
Sundries Drs to Cash.					
			l.	s.	d.
1 Robert Nickson's Accompt Current	_____	_____	56	11	6
1 Samuel Nickson's Accompt Current	_____	_____	86	11	6
				143	3

The next that follows, is the DAY-BOOK, or large JOURNAL. Method 2d.

The Manner of posting this contracted Journal, and the following Day-Book, is the same with that in the preceeding Treatise of Book-keeping, save that no Regard is here had to Quantity or Quality, or the Time when a Debt becomes due as before noticed.

And as for the Column in the Ledger, before that for the Year, Month, and Day, it refers to the Waste-Book, or Day-Book, (but not to the contracted Journal) in which the Particulars of that Entry are mentioned, and as it is a customary Thing in the *West-Indies*, to place the Sums of Money after the Drs, and not after the Crs, as the common Method is, I have used that Method in the following Day-Book, or large Journal.

The

## The DAY-BOOK.

St. CHRISTOPHERS, Jan. 1st, 1760.

1/1	CASH 150 <i>l.</i> to <i>Tubs</i> and <i>Bottom's</i> Sale, per the <i>Eagle</i> , For 3 Pipes <i>Madeira</i> Wine, at 50 <i>l.</i> — — —	£. s. d. 150 0 0
1/1	—4th.— Cash, 288 <i>l.</i> 9 <i>s.</i> 4 <i>d.</i> to <i>Tubs</i> and <i>Bottom's</i> Sale, per the <i>Eagle</i> , For 192 Pair of Men's Pumps, at 9 <i>s.</i> 9 <i>d.</i> — — — 20 Pair of Boots, at 42 <i>s.</i> — — — 100 Pieces of Linen, containing 2000 Yards, at } 17 <i>d.</i> — — — } 1 Box Mould Candles, Quantity 224 <i>lb.</i> — — } Box thrown in, at 12 <i>d.</i> — — — }	l. s. d. 93 12 0 42 0 0 141 13 4 11 4 0 288 9 4
2/1	—6th.— <i>Joseph Jones</i> , 144 <i>l.</i> to <i>Tubs</i> and <i>Bottom's</i> Sale, per the <i>Eagle</i> , For 1 Chest China, at — — — Advance, at 80 <i>l.</i> per Cent. — — —	l. s. d. 80 0 0 64 0 0 144 0 0
2/1	—8th.— Sundries, 30 <i>l.</i> to <i>Tubs</i> and <i>Bottom's</i> Sale, per the <i>Eagle</i> , <i>Joseph Jones</i> , for 48 Pair of Men's Shoes, at 9 <i>s.</i> — — — Cash, for 24 Pair of Boys Ditto, at 7 <i>s.</i> — — —	l. s. d. 21 12 0 8 8 0 30 0 0
2/1	—10th.— <i>Jacob Firks</i> , 128 <i>l.</i> 9 <i>s.</i> 4 <i>d.</i> to <i>Tubs</i> and <i>Bottom's</i> Sale, per the <i>Eagle</i> , For 144 Pair of Boys Pumps, at 9 <i>s.</i> 6 <i>d.</i> — — — 48 Pair of Men's Shoes, at 2 <i>s.</i> 6 <i>d.</i> — — — 3 Boxes Mould Candles, Quantity 688 <i>lb.</i> — — } Boxes thrown in, at 13 <i>d.</i> — — — }	l. s. d. 68 8 0 22 16 0 37 5 4 128 9 4
2/1	—12th.— Bills receivable, 13 <i>l.</i> to <i>Tubs</i> and <i>Bottom's</i> Sale, per the <i>Eagle</i> , For 40 Pair of Boys Shoes, at 3 <i>s.</i> — — — <i>Joseph Jones</i> on <i>John Rogers</i> — — —	16 0 0
2/1	—16th.— <i>Simon Bell</i> , 86 <i>l.</i> to <i>Tubs</i> and <i>Bottom's</i> Sale, per the <i>Eagle</i> , For 2 Boxes Mould Candles, Quantity 444 <i>lb.</i> Boxes thrown in — Sold at <i>Verdue</i> — — —	86 0 0
2/1	—18th.— Merchandise Account, 2 <i>l.</i> 8 <i>s.</i> to <i>Tubs</i> and <i>Bottom's</i> Sale, per the <i>Eagle</i> , For 8 Pair of Boys Shoes, at 6 <i>s.</i> — — —	2 8 0



January 26th.

Cash, 6l. 3s. 10d. $\frac{1}{2}$ , to Merchandize Account,	£.	s.	d.
For 8 Pair of our own Boys Shoes, at — —	6	13	10 $\frac{1}{2}$

ANTIGUA, February 24th.

John Jebb, 100l. to Tubs and Bottom's Sale of Negroes, per the Eagle,	100	0	0
For 2 Negroe Men, at 50l. — — —			

—28th.

Bonds, 546l. to Tubs and Bottom's Sale of Negroes, per the Eagle,			
For 6 Negroe Boys, at 30l. — — —	180	0	0
6 Negroe Women, at 40l. — — —	240	0	0
6 Negroe Girls, at 21l. — — —	126	0	0
Sold John Cob, on Bond, without Interest.	546	0	0

—March 2d.

Cash, 155l. 18s. 6d. $\frac{1}{4}$ , to Tubs and Bottom's Sale of Negroes, per the Eagle,	155	18	0 $\frac{1}{4}$
For 4 Negroe Men, 2 Negroe Boys, and 2 Negroe Women, all sickly			

—3d.

Tubs and Bottom's Sale of Negroes, per the Eagle, 801l. 18s. 6d. $\frac{1}{4}$ , to Sundries.			
To Cash, paid Import Duty on 34 Negroes	20	5	0
Captain Fox, Coast Commission	30	16	10 $\frac{1}{4}$
Dr. Friend's Fee	1	8	0
House-hire, for 14 sick Negroes	9	10	0
Dr. Friend, for extraordinary Physic to the Sick	100	0	0
Provisions towards Maintenance of the Cargo	24	19	1 $\frac{1}{2}$
To Commission and Storage for Commission of 801l. 18s. 6d. $\frac{1}{4}$ , at 5l. per Cent.	40	1	10 $\frac{3}{4}$
To Debts accountable, at 3l. per Cent.	24	1	1 $\frac{3}{4}$
To Tubs and Bottom's Account Current, for N. Ps.	550	16	0
	801	18	0 $\frac{1}{4}$

—4th.

Cash, 646l. to Sundries.			
To Bonds	546	0	0
To John Jebb	100	0	0
Received in full.	646	0	0

—4th.

Sundries, 22l. 17s. to Cash.			
Wharfage and Negroe-hire. Paid for Negroes to carry and roll the Goods	10	10	6
Commission and Storage. Paid for the Hire of a Store	12	6	6
	22	17	0

March 4th.  
Logwood Account, 425*l.* to John Jebb,  
For 50 Tons, at 8*l.* 10*s.*

£. s. d.  
425 0 0

5th.  
Tubs and Bottom's Account Current, 550*l.* 16*s.* to Sundries.

	l.	s.	d.
To Logwood Account, for 50 Tons, at 8 <i>l.</i> 10 <i>s.</i>	425	0	0
To John Jebb, for 160 oz. of Silver, valued at	51	19	0½
To Commission and Storage for Commission on 476 <i>l.</i>	23	16	11½
19 <i>s.</i> <i>cd.</i> ½, at 5 <i>l.</i> <i>per Cent.</i>			
To Cash, for Joseph Snib's Bill	50	0	0

550 16 0

Shipped on board the *Snipe*, Captain *Trux*, for *Bristol*, in full of the Net Proceeds of Tubs and Bottom's Sale of Negroes, *per the Eagle*.

6th.  
Sundries, 506*l.* 19*s.* *cd.* ½, to Cash.

	l.	s.	d.
John Jebb, paid him in full	476	19	0½
Robert Nickson's Account Current, he having taken to his own Account from the Cash belonging to the Store	30	0	0

506 19 ½

Note, what here follows, is taken from the Ledger to balance the Books.

Sundries, 177*l.* 9*s.* to Profit and Loss.

	l.	s.	d.
Merchandise Account	4	5	10½
Wharfage and Negroe-hire	6	0	9½
Commission and Storage	143	1	0½
Debts accountable	24	1	1½
Account of Abatements	0	0	1½

177 9 0

Profit and Loss, 173*l.* 3*s.* to Sundries.

	l.	s.	d.
To Robert Nickson's Account Current	86	11	6
To Samuel Nickson's Account Current	86	11	6

173 3 0

Sundries, 143*l.* 3*s.* to Cash.

	l.	s.	d.
Robert Nickson's Account Current	56	11	6
Samuel Nickson's Account Current	86	11	6

143 3 0

To



*The* LEDGER *and its* INDEX.

A.		N.	
Abatements	3	Nickson, Robert, his Accompt	}
		Current	
B.		Nickson, Samuel, his Accompt	}
Bills receivable	2	Current	
Bell, Simon	2		
Bonds	3	O.	
C.		P.	
Cash	1	Profit and Loss	
Commission and Storage	3	Q.	
D.		R.	
Debts accomptable	3	S.	
E.		T.	
F.		Tubs and Co. Sale <i>per Eagle</i>	
Firks, Jacob	2	Tubs and Co. Sale of Negroes, <i>per Eagle</i>	}
G.		Tubs and Co. Accompt Current	
H.			
I.		U.	
Jones, Joseph	2	W.	
Jebb, John	2	Wharfage and Negroe-hire	}
K.		Accompt	
L.		X.	
Logwood Accompt	3	Y.	
M.		Z.	
Merchandize Accompt	2		

## 324 (1) The L E D G E R.

1760.	Dr	Cash.	£.	s.	d.
Jan. 1.	1	To Jacob Tubs and Co. Sale per Eagle —	1	150	0 0
4.	1	To Ditto — —	1	288	9 4
8.	1	To Ditto — —	1	8	8 0
21.	2	To fundry Accompts — —		310	1 4
22.	2	To Simon Bell — —	2	81	14 0
26.	3	To Merchandize Account — —	2	6	13 10½
Mar. 2.	3	To Jacob Tubs and Co. Sale of Negroes, per Eagle — —	3	155	18 0¼
4.	4	To fundry Accompts — —		646	0 0
				1647	4 6¾
1760.	Dr	Robert Nickson's Account Current.			
Mar. 6.	4	To Cash — — —	1	30	0 0
5	5	To Ditto — — —	1	56	11 6
				86	11 6
1760.	Dr	Samuel Nickson's Account Current.			
March 6.	5	To Cash — — —	1	86	11 6
1760.	Dr	Jacob Tubs and Co. Sale per Eagle.			
Jan. 20.	2	To fundry Accompts — —		845	6 8
				845	6 8
1760.	Dr	Profit and Loss.			
Jan. 22.	2	To Simon Bell — — —	2	4	6 0
5	5	To fundry Accompts — —		173	3 0
				177	9 0



# The L E D G E R.

(1) 325

1760.	N <sup>o</sup> . 1.	Per Contra Cr.	£.	s.	d.
Jan. 20.	2	By <i>Jacob Tubs</i> and Co. Sale <i>per Eagle</i> —	1	161	0 10 $\frac{1}{4}$
24.	2	By <i>Jacob Tubs</i> and Co. Accompt Current	3	100	2 0
25.	3	By <i>Joseph Jones</i> —	2	476	3 8 $\frac{1}{4}$
March 3.	3	By <i>Jacob Tubs</i> and Co. Sale of Negroes, <i>per Eagle</i> —	3	186	18 11 $\frac{3}{4}$
4.	2	By sundry Accompts —		22	17 0
5.	4	By <i>Jacob Tubs</i> and Co. Accompt Current	3	50	0 0
6.	4	By sundry Accompts —		506	19 0 $\frac{1}{2}$
5	By Ditto. —			143	3 0
				1647	4 6 $\frac{3}{4}$
1760.	N <sup>o</sup> . 2.	Per Contra Cr.			
March 6.	5	By <i>Profit and Loss</i> —	1	86	11 6
				86	11 6
1760.	N <sup>o</sup> . 2.	Per Contra Cr.			
March 6.	5	By <i>Profit and Loss</i> —	1	86	11 6
1760.	N <sup>o</sup> . 3.	Per Contra Cr.			
Jan. 1.	1	By Cash —	1	150	0 0
4.	1	By Ditto —	1	288	9 4
6.	1	By <i>Joseph Jones</i> —	2	144	0 0
8.	1	By sundry Accompts —		30	0 0
10.	1	By <i>Jacob Firks</i> —	2	128	9 4
12.	1	By Bills receivable —	2	16	0 0
16.	1	By <i>Simon Bell</i> —	2	86	0 0
18	2	By Merchandize Accompt —	2	2	8 0
				845	6 8
1760.	N <sup>o</sup> . 4.	Per Contra Cr.			
March 6.	4	By sundry Accompts —		177	9 0

326 (2) The L E D G E R.

		Dr	Joseph Jones.		£.	s.	d.
1760.							
Jan. 6.	1	To Jacob Tubs and Co. Sale per Eagle	—	1	144	0	0
8.	1	To Ditto	—	1	21	12	0
25.	3	To Cash	—	1	476	3	8½
					641	15	8½
1760.		Dr	John Jebb.				
Feb. 24.	3	To Jacob Tubs and Co. Sale of Negroes, per Eagle	—	3	100	0	0
March 6.	4	To Cash	—	1	476	19	0½
					576	19	0½
1760.		Dr	Jacob Firks.				
Jan. 10.	1	To Jacob Tubs and Co. Sale per Eagle	—	1	128	9	4
1760.		Dr	Bills receivable.				
Jan. 12.	1	To Jacob Tubs and Co. Sale per Eagle	—	1	16	0	0
1760.		Dr	Simon Bell.				
Jan. 16.	1	To Jacob Tubs and Co. Sale per Eagle	—	1	86	0	0
1760.		Dr	Merchandize Accompt.				
Jan. 18.	2	To Jacob Tubs and Co. Sale per Eagle	—	1	2	8	0
	4	To Profit and Loss	—	1	4	5	10½
					6	13	10½
1760.		Dr	Wharfage and Negroe-hire.				
March 4.	4	To Cash	—	1	10	10	6
	4	To Profit and Loss	—	1	6	0	9½
					16	11	3½

# The L E D G E R.

(2) 327

1760. N<sup>o</sup>. 5. *Per Contra Cr.*

			£.	s.	d.
Jan. 21.	2	By Cash	1	165	12 0
24.	2	By <i>Jacob Tubs</i> and Co. Accompt Current	3	476	3 8 $\frac{1}{4}$
				641	15 8 $\frac{1}{4}$

1760. N<sup>o</sup>. 5. *Per Contra Cr.*

March 4.	4	By Cash	1	100	0 0
4.	4	By Logwood Accompt	3	425	0 0
5.	4	By <i>Jacob Tubs</i> and Co. Accompt Current	3	51	19 0 $\frac{1}{2}$
				576	19 0 $\frac{1}{2}$

1760. N<sup>o</sup>. 5. *Per Contra Cr.*

Jan. 21.	2	By Cash	1	128	9 4
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1760. N<sup>o</sup>. 6. *Per Contra Cr.*

Jan. 21.	2	By Cash	1	16	0 0
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1760. N<sup>o</sup>. 5. *Per Contra Cr.*

Jan. 22.	2	By sundry Accompts		86	0 0
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1760. N<sup>o</sup>. 7. *Per Contra Cr.*

Jan. 26.	3	By Cash	1	613	10 $\frac{1}{2}$
				613	10 $\frac{1}{2}$

1760. N<sup>o</sup>. 8. *Per Contra Cr.*

Jan. 20.	2	By <i>Jacob Tubs</i> and Co. Sale <i>per Eagle</i>	1	1611	3 $\frac{1}{2}$
				1611	3 $\frac{1}{2}$

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				£.	s.	d.
1760.	Dr	<i>Commission and Storage.</i>				
March 4.	4	To Cash	_____	1	12	6
	4	To Profit and Loss	_____	1	143	1 0 $\frac{3}{4}$
					155	7 6 $\frac{3}{4}$
1760.	Dr	<i>Accompt of Abatements.</i>				
March 6.	4	To Profit and Loss	_____	1	0	0 1 $\frac{1}{2}$
1760.	Dr	<i>Jacob Tubs and Co. Accompt Current.</i>				
Jan. 24.	2	To sundry Accompts	_____		600	2 0
March 5	4	To Ditto	_____		550	16 0
					1150	18 0
1760.	Dr	<i>Debts accountable.</i>				
March 6.	4	To Profit and Loss	_____	1	24	1 1 $\frac{3}{4}$
1760.	Dr	<i>Jacob Tubs and Co. Sale of Negroes, per Eagle.</i>				
March 3.	3	To sundry Accompts	_____		801	18 0 $\frac{1}{4}$
					801	18 0 $\frac{1}{4}$
1760.	Dr	<i>Bonds.</i>				
Feb. 28.	3	To Jacob Tubs and Co. Sale of Negroes, per Eagle	_____	3	546	0 0
1760.	Dr	<i>Logwood Accompt.</i>				
March 4.	4	To John Jebb	_____	2	425	0 0

# The L E D G E R.

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1760. N<sup>o</sup>. 9. *Per Contra Cr.*

			£.	s.	d.
Jan. 20.	2	By <i>Jacob Tubs</i> and Co. Sale <i>per Eagle</i> —	1	67	12 6 $\frac{1}{4}$
24.	2	By <i>Jacob Tubs</i> and Co. Accompt Current	3	23	16 2 $\frac{1}{4}$
March 3.	3	By <i>Jacob Tubs</i> and Co. Sale of Negroes, <i>per Eagle</i> — — — — —	3	40	1 10 $\frac{3}{4}$
5.	4	By <i>Jacob Tubs</i> and Co. Accompt Current	3	23	16 11 $\frac{1}{2}$
				155	7 6 $\frac{3}{4}$

1760. N<sup>o</sup>. 10. *Per Contra Cr.*

Jan. 24.	2	By <i>Jacob Tubs</i> and Co. Accompt Current	3	0	0 1 $\frac{1}{2}$
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1760. N<sup>o</sup>. 11. *Per Contra Cr.*

Jan. 20.	2	By <i>Jacob Tubs</i> and Co. Sale <i>per Eagle</i> —	1	600	2 0
March 3.	3	By <i>Jacob Tubs</i> and Co. Sale of Negroes, <i>per Eagle</i> — — — — —	3	550	16 0
				1150	18 0

1760. N<sup>o</sup>. 12. *Per Contra Cr.*

March 3.	3	By <i>Jacob Tubs</i> and Co. Sale of Negroes, <i>per Eagle</i> — — — — —	3	24	1 1 $\frac{3}{4}$
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1760. N<sup>o</sup>. 3. *Per Contra Cr.*

Feb. 24.	3	By <i>John Jebb</i> — — — — —	2	100	0 0
28.	3	By Bonds — — — — —	3	546	0 0
March 3.	3	By Cash — — — — —	1	155	18 0 $\frac{1}{4}$
				801	18 0 $\frac{1}{4}$

1760. N<sup>o</sup>. 13. *Per Contra Cr.*

March 4.	4	By Cash — — — — —	1	546	0 0
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1760. N<sup>o</sup>. 14. *Per Contra Cr.*

March 5.	4	By <i>Jacob Tubs</i> and Co. Accompt Current	3	425	0 0
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*To draw out an Accompt-Sales.*

There are two Methods of drawing out an Accompt-Sales, the first is to take a Copy of the Sales-Book (see the 1st Page of the Sales-Book) and let the Title be altered to that which follows on the Back of the first Page of the Sales-Book. Moreover, instead of Sundries, *January 8th*, put *Joseph Jones* and Cash, as also instead of Bills receivable in *January 12th*, put *Joseph Jones* the Person who gave the Bill. In like Manner, when Things are sold at *Vendue*, or *Auction*, or taken to themselves, as in *January 16th* and *18th*; instead of *Simon Bell* and Merchandize Accompt, put Cash. Moreover, in the Sale of Negroes (see 2d Page of the Sales-Book) instead of Bonds, put *John Cob*, the Person who gave the Bond. See 1st Sale ready to be sent off.

2d. The second Method is to collect all the Goods of the same Kind, together with their Prices, one after another, until you have gone through them all; and then examine if the Total agrees with your Sales-Book, and if it does, you may be assured you are right, otherwise not. See the second Sale ready to be sent off, drawn out in this Manner, on the Back of the 2d Page of the Sales-Book, for all the Instruction further necessary.

## The Sales-Book Page

(1)

Sales on Account of Jacob Tubs and Michael Bottoms, per the Eagle,  
Captain Fox.

1760. To whom sold		Pumps.		Shoes.		20 Pair of Boots.	Linen.		Mould	Candles.	3 Pipes Mad. Wine.	1 Chest China.	Price				
		192 Men's	144 Boys	96 Men's	72 Boys		100 Pieces	2000 Yards	6 Boxes	1356 lb.							
Jan.	1	Cash									3		at 50 <i>l</i> .		£.	s.	d.
	4	Cash	192			20	100	2000	1	224			at 9 <i>s</i> . 9 <i>d</i> . at 42 <i>s</i> . at 17 <i>d</i> . at 12 <i>d</i> . B Nil.		288	9	
	6	Joseph Jones											Advance 8 <i>cl</i> . per Cent.		144	0	
	8	Sundries			48	24							at 9 <i>s</i> . 6 <i>d</i> . at 7 <i>s</i> . 6 <i>d</i> .		30	0	
	10	Jacob Firks	144	48					3	688			at 9 <i>s</i> . 6 <i>d</i> . at 9 <i>s</i> . 6 <i>d</i> . at 13 <i>d</i> . Boxes Nil		128	9	
	12	Bills receivable			40								at 8 <i>s</i> . 6 <i>d</i> .		16	0	
	16	Simon Bell							2	444			at Vendue or Auction		86	0	
	18	Merchandize } Account }			8								at 6 <i>s</i> .		2	8	
			192	144	96	72	20	100	2000	6	1356	3	1		845	6	

## Charges.

		l.	s.	d.
Jan. 20	To Cash, paid Francis Fox Freight	152	0	10 <sup>1</sup> / <sub>4</sub>
	To Ditto, paid Duty on 3 Pipes of Wine	9	0	0
	To Wharfage and Negroc-hire	16	11	3 <sup>1</sup> / <sub>2</sub>
	To Commission and Storage, at 8l. per Cent.	67	12	6 <sup>1</sup> / <sub>4</sub>
				245 4 0

To Tubs and Bottoms' Account Current for Net Proceeds when received — 600 2 0

Errors excepted,  
per the Sloop,  
Capt. Fuxton.

St. Christophers, January 20th, 1760,  
Robert Nickson, for Self and Co.

The 1st Sale drawn out and ready to be sent off, is as appears underneath, by Method 1st.

Account Sales of Merchandize imported in the Eagle, Francis Fox Master, from Bristol, on the proper Account and Risk of Jacob Tubs and Michael Bottoms, Merchants there.

1760. To whom sold		Pumps.		Shoes.		Linen.		Mould Candles.		Wine.		Price		
		192 Men's	144 Boys	96 Men's	72 Boys	20 Pair of Boots.	100 Pieces	2000 Yards	6 Boxes	1356 lb.	3 Pipes Mad. Wine.		1 Chest China.	
Jan.	1 Cash —										3	at 50l. —	£. 150	i. 0
	4 Cash —	192				20	100	2000	1	224		at 9s. 9d. at 42s. at } 17d. at 12d. B. Nil }	288	9 4
	6 Joseph Jones —											1 Advance 80l. per Cent.	144	0 0
	8 Joseph Jones —			48								at 9s. od. —	21	12 0
	Cash —				24							at 7s. od. —	8	8 0
	10 Jacob Firks —		144	48					3	688		at 9s. 6d. at 9s. 6d. } at 13d. Boxes Nil }	128	9 4
	12 Joseph Jones —				40							at 8s. od. —	16	0 0
	16 Cash —								2	444		at Vendue, Boxes Nil	86	0 0
	18 Cash —				8							at 6s. od. —	2	8 0
		192	144	96	72	20	100	2000	6	1356	3		845	6 8

### Charges.

	l.	s.	d.
To Cash, paid Francis Fox Freight	152	0	10 $\frac{1}{4}$
Duty on 3 Pipes Wine	9	0	0
To Wharfage and Negroe-hire	16	11	3 $\frac{1}{2}$
To Commission and Storage, at 8l. per Cent.	67	12	6 $\frac{1}{4}$
	245	4	8

To Tubs and Bottoms' Account Current for Net Proceeds when received ——— 600 2 0

Errors Excepted,

St. Christophers, January 20th, 1760,  
Robert Nickson, for Self and Co.



*The Sales-Book* Page (2)

*Sales on Account of Jacob Tubs and Michael Bottoms,  
per the Eagle, Captain Fox.*

1760. To whom sold			Men.	Boys.	Women.	Girls.	Price		£.	s.	d.
Feb.	24	3	John Jebb	2				at 50l.	100	0	0
	28	3	Bonds —		6	6	6	at 30l. at 40l. at 21l. —	546	0	0
Mar.	2	3	Cash —	4	2	2		Sickly	155	18	0 $\frac{1}{4}$
			Dead —	4		2					
				10	8	10	6		801	18	0 $\frac{1}{4}$

*Charges.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Mar. 33 To Cash, paid Import Duty on 34 } Negroes	20	5	0
Capt. Fox, Coast Commis- } sion, being $\frac{1}{20}$ of 80 <i>l.</i>	30	16	10 $\frac{1}{4}$
18 <i>s.</i> od. $\frac{1}{4}$			
Dr. Friend's Fee, at 1 <i>s.</i> per } Head for 28 Negroes sold	1	8	0
House hire for 14 sick Ne- } groes	9	10	0
Dr. Friend, for extraordi- } nary Physic	100	0	0
For Provisions towards } Maintenance of the Cargo	24	19	1 $\frac{1}{2}$
To Commission and Storage, at 5 <i>l.</i> } per Cent.	40	1	10 $\frac{3}{4}$
To Debts accomptable, at 3 <i>l.</i> per } Cent.	24	1	1 $\frac{3}{4}$
	251	20	16 $\frac{1}{4}$
To Tubs and Bottoms, for Net Proceeds —	550	16	0
Errors excepted.			
per the Lute,	Antigua, March 3d, 1760.		
Capt. Nassb.	Sam. Nickson, for Self and Co.		

*The 2d Sale drawn out and ready to be sent off, is as appears underneath, by Method 2d.*

*Account Sales of Merchandize imported in the Eagle, Francis Fox Master, from Bristol, on the proper Account and Risk of Jacob Tubs and Michael Bottoms, Merchants there.*

1760			10 Men	l.	s.	d.	£.	s.	d.
Feb. 24	John Febb		2 Men, at 50l. —	100	0	0			
Mar. 2	Cash		4 Men sickly, valued at	80	0	0			
			Dead 4						
			10				180	00	
			8 Boys						
Feb. 28	John Cob		6 Boys, at 30l. —	180	0	0			
Mar. 2	Cash		2 Boys sickly, val. at	35	18	0 <sup>1</sup> / <sub>4</sub>			
			8				215	18	0 <sup>1</sup> / <sub>4</sub>
			10 Women.						
Feb. 28	John Cob		6 Women, at 40l.	240	0	0			
Mar. 2	Cash		2 Ditto sickly, val. at	40	0	0			
			Dead 2						
			10				280	00	
Feb. 28	John Cob		6 Girls, at 21l.				126	00	
							801	18	0 <sup>1</sup> / <sub>4</sub>
<b>Charges.</b>									
			To Cash, paid Import	l.	s.	d.			
			Duty on 34 Negroes	20	5	0			
			Capt Fox, Coast						
			Commission —	30	16	10 <sup>1</sup> / <sub>4</sub>			
			Dr. Friend's Fee	1	8	0			
			House-hire for						
			14 Sick —	9	10	0			
			Dr. Friend for						
			Physic —	100	0	0			
			For Provisions						
			for the Cargo	24	19	1 <sup>1</sup> / <sub>2</sub>			
			To Commission and						
			Storage, at 5l. per Cent.	40	1	10 <sup>3</sup> / <sub>4</sub>			
			To Debts accomptable,						
			at 3l. per Cent. —	24	1	1 <sup>3</sup> / <sub>4</sub>			
							251	20	1 <sup>1</sup> / <sub>4</sub>
			To Tubs and Bottoms, for Net Proceeds				550	16	0
			Errors Excepted.						
			Antigua, March 3d, 1760.						
			Sam. Nickson, for Self and Co.						

Having given a brief, but full Description of the Books and Accounts made Use of by Factors in the *West-Indies*, together with an Exemplification thereof, I shall here conclude with giving the Journal and Method of balaneing the following 5th Question as newly composed, both according to the foregoing Method made Use of by the said Factors, and by introducing an Account of Balancee, whereby it will be shewn, that the former Method is only an Abridgment of the latter, but I shall omit the Ledger purposely for the Learner's Exercise.

The 5th Question first explained, and then journalized a second Time by the Co. according to the latter Sense or Construction mentioned before the Co's 1st Journal of this very Question, as before set down; and in order thereto, it is proper here to observe, that what is added by Way of Parenthesis, is for Explanation of the Author's Sense, and is my own, but all the Rest is the Author's.

### The QUESTION.

Two Factors, *Robert* and *Samuel*, sailed from *Bristol*, and had consigned to them, from sundry Employers, divers Parcels of Goods for Sales and Returns. The said Factors were to be equal in Commissions, &c. (that is, they were to be equally concerned in the Gain;) at Length they arrived at *Antigua*; *Robert*, by Consent of *Samuel*, took the Charge of sundry of the said Merchandizes, sailed to *St. Christophers*, where he disposed of them, the Net Proceeds whereof made 600*l.* 2*s.* (for which he is to be accountable to the Employers only;) *Samuel* remained in *Antigua*, and there disposed of the Part of the Cargo left under his Charge, which amounted to 550*l.* 16*s.* for Employers Net Proceeds (for which he is to be accountable to the Employers only;) *Robert*, from *St. Christophers*, shipped Home, for Employers, Goods and Charges and Commissions, 500*l.* *Samuel* made Returns to Employers, 500*l.* 16*s.* Also, *Samuel*, on Request of *Robert*, remits him, *per Bill*, 30*l.* (which *Bill Samuel* purchases, with the Cash belonging to the Store, for *Robert's* own proper Use.) Now being returned Home, they would settle Accounts between them; *Robert* brings in his Account of Charges for Negroe-hire, Boatage, Warehouse, &c. 10*l.* 10*s.* 6*d.* (which he has paid with the Co's Money, and on their Account;); *Samuel's* Disbursements for Wharfage, Horse-hire, Storage, &c. 12*l.* 6*s.* 6*d.* (which he has paid with the Co's Money, and on their Account;); they also render their respective Accounts of Commissions, &c. for Sales and Returns, *viz.* Commissions, &c. of *Robert's*, amounted to 108*l.* (which is for the Use of the Co.) and of *Samuel's*, 88*l.* (which is for the Use of the Co.) now they would have the Account made up, and all brought to a Balancee, that they may be certain in these Particulars. 1st. How much they respectively owe to the Employments in general. 2. How Matters stand between each other. 3d. How much they got to a Farthing.

The

*The contracted JOURNAL.*

1st. *Robert's* Accompt Current, Dr to Employers Accompt Current, 600*l.* 2*s.* 2d. *Samuel's* Accompt Current, Dr to Ditto, 550*l.* 16*s.* 3d. Employers Accompt Current, Dr to *Robert's* Accompt Current, 500*l.* 4th. Ditto, Dr to *Samuel's* Accompt Current, 500*l.* 16*s.* 5th. *Robert's* Accompt Current; Dr to Cash, 30*l.* 6th. Commission, Storage, Wharfage, and Negroc-hire Accompt, Dr to Cash, 10*l.* 10*s.* 6d. 7th. Ditto, Dr to Ditto, 12*l.* 6*s.* 6d. 8th. Cash, Dr to Commission, Storage, Wharfage, and Negroc-hire Accompt, 108*l.* 9th. Ditto, Dr to Ditto, 88*l.*

Thus far from the Question, the next from the Ledger. See the Rule for balancing in the foregoing Specimen.

*The balancing Part.*

1st. Commission, Storage, Wharfage, and Negroe-hire Accompt, Dr to Profit and Loss, 173*l.* 3*s.* for the total Gain.

2d. Profit and Loss, Dr to Sundries, 173*l.* 3*s.* viz. To *Robert's* Accompt Current, for  $\frac{1}{2}$  Proportion of Gain, 86*l.* 11*s.* 6d. To *Samuel's* Accompt Current Ditto, 86*l.* 11*s.* 6d.

3d. Employers Accompt Current, Dr to Sundries, 150*l.* 2*s.* viz. To *Robert's* Accompt Current, for so much as they want of *Robert's*, 100*l.* 2*s.* To *Samuel's* Accompt Current for Ditto, 50*l.* (See the Co's Journal to Question 3d.)

4th. Sundries, Drs to Cash, 143*l.* 3*s.* viz. *Robert's* Accompt Current, for so much as he wants to balance his Accompt, 56*l.* 11*s.* 6d. *Samuel's* Accompt Current for Ditto, 86*l.* 11*s.* 6d. which evens the Accompts, and consequently compleats the Balance.

But to introduce an Accompt of Balance, having given each Partner Credit for his Share of the Gain, and having collected the Articles composing the Balance, then it will stand thus:

<i>Dr</i>		<i>Balance</i>		<i>Cr</i>	
	<i>l. s. d.</i>		<i>l. s. d.</i>		<i>l. s. d.</i>
To <i>Robert's</i> Accompt	100 2 0	By Employers Ac-	150 2 0		
Current, due by him		compt Current, due			
to Employers —		to them —			
To <i>Samuel's</i> Accompt	50 0 0	By <i>Robert's</i> Accompt	56 11 6		
Current, due by him		Current, for his			
to Ditto —		Share of the Cash			
To Cash belonging to	143 3 0	due to him —	86 11 6		
the Store —		By <i>Samuel's</i> Accompt		Current, for his	
		Share of Ditto due			
		to him —			
	<hr/> 293 5 0 <hr/>			<hr/> 293 5 0 <hr/>	

But

But then in either Method, *Robert* and *Samuel* must keep a corresponding Account in their private Books, after the following Manner, *viz.*

*Robert, in his private Books thus :*

1st. Cash, Dr to Employers Account Current, 100*l.* 2*s.* 2*d.* 2d. Cash, Dr to Stock, 30*l.* 3*d.* The Store, Dr to Profit and Loss, 56*l.* 11*s.* 6*d.* 4th. Cash, Dr to the Store, 56*l.* 11*s.* 6*d.*

Collect the Articles composing the Balance, and it will stand thus :

<i>Dr</i>		<i>Balance</i>		<i>Cr</i>	
		<i>l.</i> <i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>	
To Cash, for so much	}	186 13 6	By Employers Ac-	}	100 2 0
on Hand —			compt Current; due		
			to them —		
			By Stock for Gain,	}	30 0 0
			formerly received		
			from the Store —		
			By Profit and Loss,	}	56 11 6
			now received from		
			Ditto in full —		
		<hr/>			<hr/>
		186 13 6			186 13 6

*Samuel, in his private Books thus :*

1. Cash, Dr to Employers Account Current, 50*l.* 2d. The Store, Dr to Profit and Loss, 86*l.* 11*s.* 6*d.* 3d. Cash, Dr to the Store, 86*l.* 11*s.* 6*d.*

Collect the Articles composing the Balance, and it will stand thus :

<i>Dr</i>		<i>Balance</i>		<i>Cr</i>
		<i>l.</i> <i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To Cash on Hand	—	136 11 6	By Employers Ac. compt Current, due to them	} 50 0 0
			By Profit and Loss, for my Share of Gain	
		<hr/> 136 11 6		<hr/> 136 11 6

## OBSERVATIONS.

1. If the Learner pleases to compare the Accompts which *Robert* and *Samuel* keep in their own private Books, in the former Sense of this Question, with the Accompts which they keep in their own private Books, in this latter Sense of it, he will find that *Robert* will have in his Custody, 40*l.* 18*s.* more Cash in the former Sense than in the latter, but then he will owe *Samuel* just that Sum, *viz.* 40*l.* 18*s.* and on the other Hand, *Samuel* will have 40*l.* 18*s.* less Cash in his Custody in the former Sense of this Question, than in the latter Sense of it, but then he will want just this Sum, *viz.* 40*l.* 18*s.* of *Robert* in the former Sense, but nothing of him in the latter.

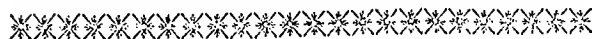
2d. Moreover, if the ingenious Learner will but duly compare the before cited 5th Question, as newly composed, with the before inserted Specimen of Book-keeping in Factory, he will plainly see that the said Question is deducible from the said Specimen, and, *vice versa*, the said Method from the said Question, inasmuch as the same Result would arise from both, provided *Robert* and *Samuel* had paid their Employers what they now owe them by the Question; (as they have in said Specimen) hence too it is evident, that all the Lucrative Accompts, that Factors make Use of, may be reduced into one, as they are in the present Question. Hence also appears the Necessity of expressing a Question in the plainest and fullest Manner possible, in order to clear it from all Ambiguity; since an ambiguous Question must of Necessity have an ambiguous Answer; (as in the present Case.) How many Questions of late have appeared in the public Papers, where the Question is one Thing, and the Answer another? But this requires another Place to be discussed in.

The



The SIX QUESTIONS in COMPANY ACCOMPTS, first published by MAIR, in his *Book-Keeping Methodized*, in the Year 1742, in order to be stated in separate Books, and compleat the *Accomptant*; now first compleatly stated after the following Methods.

- |  |   |
|--|---|
| <p>I. By a Method entirely new, agreeable to the Laws of REASON, and adapted to the Capacity of all.</p> <p>II. By WEIR's Method, as laid down in his ready ACCOMPTANT, and first when each Partner has an Accompt in Company, as well as an Accompt proper or current. Secondly, when he has only an Accompt proper or current: Together with Observations upon both Methods; in which are contained, Directions how the said six Questions might</p> | <p>have been journalized, by WEIR's first Method, so as to have been without an Accompt of Cash; together with Directions how WEIR's second Method may be converted into WESTON's Method, as well as into DODSON's Method. Moreover, Directions how SNELL's six Questions may be journalized by DODSON's and WEIR's Method, and how these six Questions of MAIR, under Consideration, may be journalized too, by the common, as well as by LONNON's and SNELL's Method.</p> |
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# T H E QUESTIONS.

## QUESTION I.

**T**WO Merchants, *Robert* and *Roger*, agree to trade in Company, upon which *Roger* delivers to *Robert*, 8 Pieces Broad-Cloth, Value 100*l.* *Robert* adds to these, 9 Pieces of his own, worth 108*l.* they buy of *Laurance Love*, 3 Pieces more for 37*l.* 10*s.* payable at 10 Days; *Robert* disposes of the Cloth as follows: He sells to *John Cole*, 11 Pieces for 143*l.* of which he receives 116*l.* the Rest being allowed in Payment of a Debt due by him to Ditto *Cole*; he sells also the other 9 Pieces for 121*l.* 10*s.* of which he receives 60*l.* and for the Rest gets a Bill upon his Partner *Roger*; after this, he pays *Laurance Love*, in full, 37*l.* Ditto *Love* abating the 10*s.* Now it is required to settle Accompts betwixt *Robert* and *Roger*, according to the Method of Debtor and Creditor.

## QUESTION II.

Two Merchants, *Ebenezer* and *Edward*, resolving upon an equal joint Adventure to *Virginia*, *Ebenezer* brings into Company 600 Yards Linen, valued at 12*d.* per Yard; *Edward* brings in 400 Yards, at 10*d.* per Yard. Moreover, they buy of *Oliver Hart*, 1000 Yards more, at 12*d.* per Yard, to pay at 2 Months, and ship the Whole on board the *Thistle*, Captain *A. B.* Master, *Edward* pays Charges till on board, amounting to 2*l.* 10*s.* At 2 Months End the Partners meet, and pay *Oliver Hart* in full as follows, viz. *Ebenezer* gives him 19*l.* 11*s.* 8*d.* and *Edward* the Rest, being 30*l.* 8*s.* 4*d.* Some Months after this, the *Thistle* arrives with 40 Hogheads of Tobacco, worth 3*l.* 10*s.* per Hhd. which was all they had in Return for their Linen. *Edward* pays the infet Charges, being 4*l.* 10*s.* Next Day he sells for ready Money on the Key, 10 Hhds. at 4*l.* per Hhd. This being done, *Ebenezer* and he part the Remainder equally between them, each taking 15 Hhds, valued at 3*l.* 10*s.* per Hhd, a fair State of this Accompt is required.

QUES-



## QUESTION III.

Two Tradesmen, *Hugh* and *Henry*, agree to go equal Halves in a Cargo of Timber from *Norway*, and accordingly freight a Ship, and purchase some small Wares, which with Charges at Shipping, cost them 19*l.* 14*s.* each. This petty Cargo they consign to *AB*, their Factor at *Bergen*, which he disposes of, and in Return, ships on board the same Ship, 4000 Deals, and 100 square Pieces, and at the same Time he draws on them for what Disbursements he had made, over and above the Net Proceeds of the Cargo consigned to him. *Hugh* accepts and pays his Bill, being 25*l.* By and by the Ship arrives, upon which *Hugh* pays Custom, Hallage, Cartage, Pilage, &c. 67*l.* 10*s.* *Henry* pays the Freight, which amounted to 98*l.* 12*s.* after this, *Hugh* sells 1000 of the Deals to *Joseph Stanhope*, for 47*l.* 18*s.* 4*d.* and receives in Part 30*l.* and about two Weeks after, *Henry* receives the Rest. About this Time *Henry* happens to build a House, and has Occasion for 1400 Deals, which he takes, and with *Hugh*'s Consent, values at 58*l.* 6*s.* 8*d.* he takes also 10 of the square Pieces, valued at 9*l.* 10*s.* *Hugh* sells the other 1600 Deals to *George Steel*, for 76*l.* 13*s.* 4*d.* and a Month after accepts of 76*l.* 10*s.* in full Payment. *Hugh* next puts off the other 90 square Pieces, in Barter for 30 Hhds of Linseed, which he and *Henry* part equally betwixt them. The Timber being thus disposed of, *Hugh* brings in his Bill of proper Charges, which amounted to 4*l.* 10*s.* 8*d.* and desires to have Accompts stated betwixt him and *Henry*.

## QUESTION IV.

Three Merchants, *David*, *Daniel*, and *Duncan*, sent a joint Adventure to Sea, *David* put in Goods to the Value of 48*l.* *Daniel* to the Value of 60*l.* and *Duncan* to the Value of 72*l.* *David* paid the outset Charges, which amounted to 42*l.* 13*s.* 4*d.* of which, in a few Days, the other two Partners paid him back their respective Proportions. Some Time after this they have Returns in Goods, to the Value of 312*l.* *Daniel* paid the inset Charges, amounting to 56*l.* 14*s.* the Partners take the Goods that best suit their Dealings; *David* got Sugar, to the Value of 116*l.* *Daniel* had Cotton, to the Value of 100*l.* and *Duncan*, Tamarinds and Ginger, to the Value of 96*l.* Now the Question is, how Matters stand among the Partners, who are Debtors, and how much proportioning their Shares of Gain, according to their Shares of Stock.

## QUESTION V.

1759, March 1<sup>st</sup>. Three Merchants, *Simon*, *Socrates*, and *Samuel*, agree to make an equal joint Adventure, *Simon* to be Trustee, and to have 1*l.*  $\frac{1}{2}$  per Cent. Commission on Net Proceeds. In Pursuance of this Agreement, *Simon* buys of *Michael*, Merchant, 20 Tons

Tons Lead, at 14*l.* per Ton, to pay at 6 Months; he buys also, for ready Money, 2000*lb.* tanned Leather, at 6*d.* per *lb.* To these two Commodities he adds 600 Yards Flannel, taken from his own Warehouse, which, with Partners Consent, he values at 18*d.* per Yard, and ships the Whole on board the *Speedwell*, Capt. *Mariner* Master, consigning the Cargo to *John Pope*, Merchant in *Leghorn*, to sell for the Company's Accompt. The Charges paid at shipping, including Custom and Premium, amounted to 60*l.* March 16th, Partners meet, and *Socrates* pays to *Simon*, 36*l.* 13*s.* 4*d.* as his  $\frac{1}{3}$  Share for Leather and Charges, *Samuel* gives him on the same Score, 16*l.* 13*s.* 4*d.* accompts with him for 10*l.* on private Dealings, and gives him a Bill for the other 10*l.* on *William Love*. July 8th, *Simon* is advised by *John Pope*, that he hath received and sold the Cargo consigned to him, the Net Proceeds amounting to 2352 Dollars, which Exchange, at 50*d.* per Dollar, makes Sterling, 497*l.* July 16th, *Simon* receives a Remittance of 1176 Dollars, in a Bill on *George Rollin*, Merchant in *Bristol*, payable on double Ufance, Exchange, at 52*d.* per Dollar. August 10th, *Simon* draws a Bill on Ditto *Pope* for the Rest, *viz.* 1176 Dollars, for which he receives ready Money, at 52*d.* per Dollar. August 12th, he divides this Sum betwixt himself and Partners, giving each their  $\frac{1}{3}$  Share, and keeping  $\frac{1}{3}$  for himself. Some Time after this, *Simon* brings in his Accompt of incidental Charges, amounting to 3*l.* 6*s.* 8*d.* and his Commission came to 7*l.* 12*s.* 10*d.*  $\frac{1}{2}$ . Now it is required to give a true State of this Accompt, according to the Method of Debtor and Creditor.

## QUESTION VI.

Four Merchants in Company, *Jacob*, *Joseph*, *John* and *James*, buy a Ship, for which they pay down their 100 Guineas each; next they purchase a Cargo of several Sorts of Goods for *Virginia*, from *Samuel Crouch*, to the Value of 636*l.* 10*s.* to pay at 2 Months. *Jacob* pays Custom, Portage, and other Charges, 67*l.* 15*s.* *Joseph* victuals the Ship, which cost him 28*l.* 6*s.* 8*d.* *John* pays to Mr. *Eachard*, 35*l.* as a Premium for ensuring 1000*l.* outward. *James* advances to the Mate and Sailors a Month's Wages, amounting to 16*l.* 10*s.* goes himself Master, and immediately sets Sail for *Virginia*. Two Months after this, the three Partners who remained at Home, pay *Samuel Crouch* as follows, *Jacob* gives him Goods to the Value of 197*l.* *Joseph* gives him a Bill of 248*l.* on *George Sands*, *John* pays him in Specie, 185*l.* Ditto *Crouch* abating them the Rest, *viz.* 6*l.* 10*s.* Much about this Time the Ship is lost upon the Coast of *Virginia*, but the Crew, by Help of the Long-boat, are preserved, and also the Money and Part of the Cargo saved. Upon this Misfortune *James* dismisses his Mate and Sailors from his Service,

vice, paying them the Rest of their Wages, which came to 19*l.* 16*s.* 8*d.* After this he exposes the Goods he had saved to public Sale; the Amount of which, deducting all Charges, came to 575*l.* English. For 400*l.* of which he receives 8000*l.* Weight of Tobacco, and for the Rest he gets a Bill on *Elias Burnet*, Merchant in *London*. After this he freights a Ship inward, and arrives safe with his Cargo of Tobacco, which being again weighed on the *Key*, the whole Weight amounts to 72000*l.* The Partners immediately pay the Duty, viz. each 381*l.* 11*s.* 3*d.* and then divide the Tobacco equally among them. *James* presents his Bill to *Elias Burnet*, and receives Payment. After this he pays the Freight, being 92*l.* *Joseph* pays the infet Charges, viz. Custom, Cooperage, Portorage, &c. 37*l.* 10*s.* Mr. *Eachard*, the Insurer, discounting, at 16*l.* per Cent. and deducting 575*l.* saved, pays *John* in full, 265*l.* *James* brings in his Bill of petty Charges not yet mentioned, which amounts to 42*l.* 11*s.* 6*d.* Now it is required to make a true State of this Account, according to the Method of Debtor and Creditor.



*The Solution of MAIR's 6 Questions, by a Method entirely new, agreeable to the Laws of Reason, and adapted to the Capacity of all.*

### QUESTION I.

**B**EFORE this Question can be properly stated, it is necessary to make the following Calculations.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Roger puts in —	100	0	0	Robert has received	116	0	0
Robert puts in —	108	0	0	in Cash —			
They buy of <i>Laurance Lowe</i> , to the	37	10	0	And is answerable	27	0	0
Value of —				for the following			
The whole Gain is —	19	10	0	Sum more —	60	0	0
				Robert has received			
				in Cash —	61	10	0
				Roger is answerable			
				for —	0	10	0
				<i>Laurance Lowe</i> abates			
				the Co. —			
	<hr/> 265 0 0 <hr/>				<hr/> 265 0 0 <hr/>		

Then

# Solution of MAIR's six Questions.

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Then by the Rule of Fellowship say,

$$\begin{array}{rcllcll} l. & l. & s. & l. & l. & s. & d. \\ \text{As } 208 : & 37 & 10 & :: & 108 : & 19 & 9 \text{ } 5 \text{ for Robert.} \\ & & & & 100 : & 18 & 0 \text{ } 7 \text{ for Roger.} \end{array}$$

$$\begin{array}{rcl} \text{The Proof} & \text{---} & 37 \text{ } 10 \text{ } 0 \end{array}$$

$$\begin{array}{rcllcll} l. & l. & s. & l. & l. & s. & d. \\ \text{As } 208 : & 116 & 0 & :: & 108 : & 60 & 4 \text{ } 7\frac{1}{2} \text{ for Robert.} \\ & & & & 100 : & 55 & 15 \text{ } 4\frac{1}{2} \text{ for Roger.} \end{array}$$

$$\begin{array}{rcl} \text{The Proof} & \text{---} & 116 \text{ } 0 \text{ } 0 \end{array}$$

$$\begin{array}{rcllcll} l. & l. & s. & l. & l. & s. & d. \\ \text{As } 208 : & 27 & 0 & :: & 108 : & 14 & 0 \text{ } 4\frac{1}{2} \text{ for Robert.} \\ & & & & 100 : & 12 & 19 \text{ } 7\frac{1}{2} \text{ for Roger.} \end{array}$$

$$\begin{array}{rcl} \text{The Proof} & \text{---} & 27 \text{ } 0 \text{ } 0 \end{array}$$

$$\begin{array}{rcllcll} l. & l. & s. & l. & l. & s. & d. \\ \text{As } 208 : & 60 & 0 & :: & 108 : & 31 & 3 \text{ } 1 \text{ for Robert.} \\ & & & & 100 : & 28 & 16 \text{ } 11 \text{ for Roger.} \end{array}$$

$$\begin{array}{rcl} \text{The Proof} & \text{---} & 60 \text{ } 0 \text{ } 0 \end{array}$$

$$\begin{array}{rcllcll} l. & l. & s. & l. & l. & s. & d. \\ \text{As } 208 : & 61 & 10 & :: & 108 : & 31 & 18 \text{ } 7\frac{3}{4} \text{ for Robert.} \\ & & & & 100 : & 29 & 11 \text{ } 4\frac{1}{4} \text{ for Roger.} \end{array}$$

$$\begin{array}{rcl} \text{The Proof} & \text{---} & 61 \text{ } 10 \text{ } 0 \end{array}$$

$$\begin{array}{rcllcll} l. & l. & s. & l. & l. & s. & d. \\ \text{As } 208 : & 37 & 0 & :: & 108 : & 19 & 4 \text{ } 2\frac{3}{4} \text{ for Robert.} \\ & & & & 100 : & 17 & 15 \text{ } 9\frac{1}{4} \text{ for Roger.} \end{array}$$

$$\begin{array}{rcl} \text{The Proof} & \text{---} & 37 \text{ } 0 \text{ } 0 \end{array}$$

$$\begin{array}{rcllcll} l. & l. & s. & l. & l. & s. & d. \\ \text{As } 208 : & 0 & 10 & :: & 108 : & 0 & 5 \text{ } 2\frac{1}{2} \text{ for Robert.} \\ & & & & 100 : & 0 & 4 \text{ } 9\frac{3}{4} \text{ for Roger.} \end{array}$$

$$\begin{array}{rcl} \text{The Proof} & \text{---} & 0 \text{ } 10 \text{ } 0 \end{array}$$

## ROBERT

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Puts in for his Share	108	0	0		60	4	7 $\frac{1}{2}$
His Share of Goods } bought ——— }	19	9	5	His Shares of Re- turns are — }	14	0	4 $\frac{1}{2}$
Therefore his Gain is	10	2	6.		31	3	1
				His Share of the Abatement made to the Co. — }	31	18	7 $\frac{3}{4}$
					0	5	2 $\frac{1}{4}$
	<hr/>				<hr/>		
	137	11	11		137	11	11
	<hr/>				<hr/>		

## ROGER

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Puts in for his Share	100	0	0		55	15	4 $\frac{1}{2}$
His Share of Goods } bought ——— }	18	0	7	His Shares of the Returns are — }	12	19	7 $\frac{1}{2}$
Therefore his Gain is	9	7	6		28	16	11
				His Share of the Abatement made to the Co. — }	29	11	4 $\frac{1}{4}$
					0	4	9 $\frac{3}{4}$
	<hr/>				<hr/>		
	127	8	1		127	8	1
	<hr/>				<hr/>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
The whole Stock is } as before set down }	245	10	0	The Returns are —	265	0	0
The whole Gain —	19	10	0				
	<hr/>				<hr/>		
	265	0	0		265	0	0
	<hr/>				<hr/>		

First, when each Partner is to be accountable for each other's Share.

## ROBERT

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes Roger his proportional Shares of his own Receipts	55	15	4 $\frac{1}{2}$
	12	19	7 $\frac{1}{2}$
	28	16	11
	<hr/>		
	97	11	11
	<hr/>		

ROGER

ROGER

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Robert</i> , his proportional Share of his own Bill, } payable to the Co. ————	31	18	7 $\frac{3}{4}$
Owes Ditto, his proportional Share of Cash, paid by } <i>Robert</i> ————	17	15	9 $\frac{3}{4}$
Therefore <i>Roger</i> wants of <i>Robert</i> to Balance ————	47	17	6
	97	11	11

The next for what each Partner owes, or wants of the Co.

As *Robert* owes *Roger* the Sum of 47*l.* 17*s.* 6*d.* and no one owes him any Thing ; consequently, *Robert* will owe the Co. the same Sum.

Again, as *Roger* wants of *Robert* the Sum of 47*l.* 17*s.* 6*d.* and no one wants of him any Thing ; consequently *Roger* will want the same of the Co. therefore the two Methods agree in this Case.

QUESTION II.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{2}$ of <i>Ebenezer's</i> In-puts, is ————	15	0	0	$\frac{1}{2}$ of <i>Edward's</i> Sale, is	20	0	0
$\frac{1}{2}$ of <i>Edward's</i> In-puts, is ————	8	6	8	Each one withdraws —	52	10	0
$\frac{1}{2}$ of Goods bought, is	25	0	0				
$\frac{1}{2}$ of <i>Edward's</i> Charges, is ————	1	5	0				
of Ditto is	2	5	0				
Each Man's Gain, is	20	13	4				
	72	10	0		72	10	0
<i>Ebenezer's</i> Inputs —	30	0	0	<i>Edward's</i> Sale, is —	40	0	0
<i>Edward's</i> Inputs —	16	13	4	<i>Edward</i> withdraws —	52	10	0
Goods bought —	50	0	0	<i>Ebenezer</i> withdraws —	52	10	0
<i>Edward's</i> Charges —	2	10	0				
Ditto —	4	10	0				
The whole Gain, is	41	6	8				
	145	0	0		145	0	0

First, when each Partner is to be accountable for each other's Share.

## E D W A R D

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Ebenezer</i> his half Share of what Ditto <i>Ebenezer</i> puts in	15	0	0
Owes Ditto his half Share of what Ditto pays <i>Oliver Hart</i>	9	15	10
Owes Ditto his half Share of his own Receipts	20	0	0
	<u>44</u>	<u>15</u>	<u>10</u>

## E B E N E Z E R

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Edward</i> his half Share of what Ditto <i>Edward</i> puts in	8	6	8
Owes Ditto his half Share of what Ditto pays <i>Oliver Hart</i>	15	4	2
Owes Ditto his half Share of Charges, paid by Ditto <i>Edward</i>	1	5	0
Owes Ditto his half Share of Ditto, paid by Ditto	2	5	0
Therefore <i>Ebenezer</i> wants of <i>Edward</i> to Balance	17	15	0
	<u>44</u>	<u>15</u>	<u>10</u>

The next for what each Partner owes, or wants of the Co.

For the same Reason as laid down in the last Question, the two Methods will agree in this Case too.

## Q U E S T I O N III.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Each puts in	19	14	0	$\frac{1}{2}$ of <i>Hugh's</i> Receipts, is	15	0	0
$\frac{1}{2}$ of <i>Hugh's</i> Charges, is	12	10	0	$\frac{1}{2}$ of <i>Henry's</i> Receipts, is	8	19	2
$\frac{1}{2}$ of Ditto's Charges, is	33	15	0	$\frac{1}{2}$ of Ditto's Receipts, is	29	3	4
$\frac{1}{2}$ of <i>Henry's</i> Charges, is	49	6	0	$\frac{1}{2}$ of Ditto's Receipts, is	4	15	0
$\frac{1}{2}$ of the Abatement made by the Co.—	0	1	8	$\frac{1}{2}$ of <i>George Steel's</i> Debt, is	38	6	8
$\frac{1}{2}$ of <i>Hugh's</i> Charges, is	2	5	4	Each withdraws	42	15	0
Each Man's Gain, is	21	7	2				
	<u>138</u>	<u>19</u>	<u>2</u>		<u>138</u>	<u>19</u>	<u>2</u>

*Hugh*

# Solution of MAIR's six Questions

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	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Hugh</i> puts in ———	19	14	0	<i>Hugh's</i> Receipts —	30	0	0
<i>Henry</i> puts in ———	19	14	0	<i>Henry's</i> Receipts —	17	18	4
<i>Hugh</i> pays Charges —	25	0	0	Ditto's Receipts —	58	6	8
pays Ditto —	67	10	0	Ditto's Receipts —	9	10	0
<i>Henry</i> pays Charges —	98	12	0	<i>George Steel's</i> Debt, is	76	13	4
The Co. abates <i>Geo.</i> ?				<i>Hugh</i> withdraws 15 }			
<i>Steel</i> ——— } 0	0	3	4	<i>Hhds</i> ——— }	42	15	0
<i>Hugh's</i> Charges —	4	10	8	<i>Henry</i> withdraws Ditto	42	15	0
The whole Gain, is —	42	14	4				
	277	18	4		277	18	4

First, when each Partner is to be accomptable for each other's Share.

## H U G H

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Henry</i> $\frac{1}{2}$ of Charges paid by Ditto <i>Henry</i> —	49	6	0
Owes Ditto $\frac{1}{2}$ of his own Receipts, of <i>Stanhope</i> —	15	0	0
Owes Ditto $\frac{1}{2}$ of his own Receipts, of <i>Steel</i> —	38	5	0
	102	11	0

## H E N R Y

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Hugh</i> $\frac{1}{2}$ of Charges paid by Ditto <i>Hugh</i> —	13	10	0
Owes Ditto $\frac{1}{2}$ of Ditto, paid by Ditto —	33	15	0
Owes Ditto $\frac{1}{2}$ of Ditto, paid by Ditto —	2	5	4
Owes Ditto $\frac{1}{2}$ of his own Receipts, of <i>Stanhope</i> —	8	19	2
Owes Ditto $\frac{1}{2}$ of Ditto (taken to himself) —	29	3	4
Owes Ditto $\frac{1}{2}$ of Ditto (taken to himself) —	4	15	0
Therefore <i>Henry</i> wants of <i>Hugh</i> to Balance —	11	3	2
	102	11	0

The next for what each Partner owes, or wants of the Co.

For the same Reason, as laid down in the last Question but one, the two Methods will agree in this Case too.

QUES-



## QUESTION IV.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
David puts in —	48	0	0	David's Receipts —	116	0	0
Daniel puts in —	60	0	0	Daniel's Receipts —	100	0	0
Duncan puts in —	72	0	0	Duncan's Receipts —	96	0	0
David's Charges —	42	13	4				
Daniel's Charges —	56	14	0				
The whole Gain, is —	32	12	8				
	<hr/> 312 0 0 <hr/>				<hr/> 312 0 0 <hr/>		

Then by the Rule of Fellowship say,

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
As 180 :	42	13	4	:: 48 :	11	7	6 $\frac{3}{4}$ for David.
					60 :	14	4 5 $\frac{1}{4}$ for Daniel.
					72 :	17	1 4 for Duncan.

The Proof —	42	13	4
-------------	----	----	---

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
As 180 :	56	14	:: 48 :	15	2	4 $\frac{3}{4}$ for David.
				60 :	18	18 0 for Daniel.
				72 :	22	13 7 $\frac{1}{4}$ for Duncan.

The Proof —	56	14	0
-------------	----	----	---

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
As 180 :	116	0	:: 48 :	30	18	8 for David.
				60 :	38	13 4 for Daniel.
				72 :	46	8 0 for Duncan.

The Proof —	116	0	0
-------------	-----	---	---

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
As 180 :	100	0	:: 48 :	26	13	4 for David.
				60 :	33	6 8 for Daniel.
				72 :	40	0 0 for Duncan.

The Proof —	100	0	0
-------------	-----	---	---

<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>l.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
As 180 :	96	0	:: 48 :	25	12	0	for David.
			60 :	32	0	0	for Daniel.
			72 :	38	8	0	for Duncan.

The Proof                      96   0   0

DAVID

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Puts in for his Share	48	0	0	His Shares of the Re- turns, are —	30	18	8
His Share of his own	11	7	6 $\frac{3}{4}$		26	13	4
Charges, is —					25	12	0
His Share of <i>Da-</i>							
<i>niel's</i> Charges, is—	15	2	4 $\frac{3}{4}$				
His Share of the	8	14	0 $\frac{1}{2}$				
Gain, is —							
	<hr/> 83 4 0				<hr/> 83 4 0		

DANIEL

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Puts in for his Share	60	0	0	His Shares of the	38	13	4
His Share of Da-	14	4	5 $\frac{1}{4}$	Returns, are	33	6	8
vid's Charges, is					32	0	0
His Share of his	18	18	0				
own Charges, is	10	17	6 $\frac{3}{4}$				
His Share of the							
Gain, is —							
	<u>104   0   0</u>				<u>104   0   0</u>		

DUNCAN

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>			
Puts in for his Share	72	0	0	His Share of the Re- turns, are — } 46 8 0 40 0 0 38 8 0	46	8	0			
His Share of <i>Da-</i>	17	1	4		40	0	0			
<i>vid</i> 's Charges, is }					38	8	0			
His Share of <i>Da-</i>					22	13	7 $\frac{1}{4}$			
<i>niel</i> 's Charges, is }										
His Share of the	13	1	0 $\frac{3}{4}$							
Gain, is — }										
	<hr/> 124 16 0				<hr/> 124 16 0					

The

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
The whole Stock is } as before set down }	180	0	0	David's Receipts —	116	0	0
The Charges of <i>David</i>	42	13	4	Daniel's Receipts —	100	0	0
The Charges of <i>Daniel</i>	56	14	0	Duncan's Receipts —	96	0	0
The whole Gain, is—	32	12	8				
	<hr/>				<hr/>		
	312	0	0		312	0	0
	<hr/>				<hr/>		

First; when each Partner is to be accomptable for each other's Share.

*The Accompt stated between David, Daniel and Duncan.*

### DAVID

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Daniel</i> his proportional Share of the Charges paid } by <i>Daniel</i> —————	15	2	4 $\frac{3}{4}$
Owes Ditto his proportional Share of his own Receipts—	38	13	4
	<hr/>		
	53	15	8 $\frac{3}{4}$
	<hr/>		

### DANIEL

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>David</i> his proportional Share of his own Receipts	26	13	4
Therefore <i>Daniel</i> wants of <i>David</i> to Balance ———	27	2	4 $\frac{3}{4}$
	<hr/>		
	53	15	8 $\frac{3}{4}$
	<hr/>		

### DAVID

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Duncan</i> his proportional Share of his own Receipts	46	8	0
	<hr/>		

### DUNCAN

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>David</i> his proportional Share of his own Receipts	25	12	0
Therefore <i>Duncan</i> wants of <i>David</i> to Balance ———	20	16	0
	<hr/>		
	46	8	0
	<hr/>		

*The*

*The Accompt stated between Daniel and Duncan.*

D U N C A N

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Daniel</i> his proportional Share of Charges paid by	22	13	$7\frac{1}{4}$
Ditto <i>Daniel</i> _____			
Owes Ditto his proportional Share of his own Receipts—	32	0	0
	<hr/>		
	54	13	$7\frac{1}{4}$
	<hr/>		

D A N I E L

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Duncan</i> his proportional Share of his own Receipts	40	0	0
Therefore <i>Daniel</i> wants of <i>Duncan</i> to Balance —	14	13	$7\frac{1}{4}$
	<hr/>		
	54	13	$7\frac{1}{4}$
	<hr/>		

The next for what each Partner owes, or wants of the Co:

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>David</i> owes <i>Daniel</i> _____	27	2	$4\frac{3}{4}$
owes <i>Duncan</i> _____	20	16	0
	<hr/>		

Therefore <i>David</i> owes the Co. _____	47	18	$4\frac{3}{4}$
	<hr/>		

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>David</i> owes <i>Duncan</i> _____	20	16	0
<i>Duncan</i> owes <i>Daniel</i> _____	14	13	$7\frac{1}{4}$
	<hr/>		

Therefore <i>Duncan</i> wants of the Co. _____	6	2	$4\frac{3}{4}$
	<hr/>		

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>David</i> owes <i>Daniel</i> _____	27	2	$4\frac{3}{4}$
<i>Duncan</i> owes <i>Daniel</i> _____	14	13	$7\frac{1}{4}$
	<hr/>		

Therefore <i>Daniel</i> wants of the Co. _____	41	16	0
	<hr/>		

Hence it may be observed, that what *Duncan* and *Daniel* wants of the Co. the same is owing to the Co. by *David*.

## QUESTION V.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
$\frac{1}{3}$ of Michael Merchant's Debt, is	93	6	8	$\frac{1}{3}$ of Simon's Receipts, is	84	18	8
$\frac{1}{3}$ of Simon's Leather, and outset Charges, is —	36	13	4	$\frac{1}{3}$ of George Rollin's Bill, is —	84	18	8
$\frac{1}{3}$ of Ditto's Flannel, is —	15	0	0				
$\frac{1}{3}$ of his incidental Charges, is —	1	2	$2\frac{2}{3}$				
$\frac{1}{3}$ of his Commission, is —	2	10	$11\frac{1}{2}$				
Each Man's Gain, is	21	4	$1\frac{5}{6}$				
	169	17	4		169	17	4

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Mich. Merchant's Debt, is —	280	0	0	Simon's Receipts —	254	16	0
Simon's Leather and Charges —	110	0	0	George Rollin's Bill —	254	16	0
Ditto's Flannel, cost	45	0	0				
Ditto's incidental Charges —	3	6	8				
Ditto Commission, is	7	12	$10\frac{1}{2}$				
The whole Gain, is	63	12	$5\frac{1}{2}$				
	509	12	0		509	12	0

First, when each Partner is to be accomptable for each other's Share.

*The Accompt stated between Simon, Socrates, and Samuel.*

## SOCRATES

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes Simon $\frac{1}{3}$ of the Cost of his Flannel	15	0	0
Owes Ditto $\frac{1}{3}$ of incidental Charges paid by Ditto Simon	1	2	$2\frac{2}{3}$
Owes Ditto $\frac{1}{3}$ of his Commission	2	10	$11\frac{1}{2}$
Therefore Socrates owes Simon to Balance	18	13	$2\frac{1}{6}$

SA-

SAMUEL

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Simon</i> Ditto to Balance	18	13	2½

*N. B.* As *Simon* finds both the Shares of *Socrates* and *Samuel*, consequently there is no Accompt betwixt *Socrates* and *Samuel*.

The next for what each Partner owes, or wants of the Co.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Socrates</i> owes <i>Simon</i>	18	13	2½
Owes <i>Michael Merchant</i> his ⅓ of his Debt	93	6	8
	111	19	10½

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Wants of <i>George Rollin</i> , ⅓ of his Bill	84	18	8
Therefore <i>Socrates</i> owes the Co.	27	1	2½
	111	19	10½

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Samuel</i> Ditto	27	1	2½

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Socrates</i> owes <i>Simon</i>	18	13	2½
<i>Samuel</i> owes Ditto	18	13	2½
<i>George Rollin</i> owes Ditto	84	18	8
	122	5	0⅓

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Simon</i> owes <i>Michael Merchant</i> his ⅓ of his Debt	93	6	8
Therefore <i>Simon</i> wants of the Co.	28	18	4⅓
	122	5	0⅓

Hence it may be observed, that what *Socrates* and *Samuel* owe the Co. together with what *George Rollin* owes it, is equal to what is wanting by *Simon* and *Michael Merchant* to discharge it; for when *Simon* has received *George Rollin's* Bill, 25*l.* 16*s.* and paid *Michael Merchant* 28*l.* then *Simon* will want of the Co. 25*l.* 4*s.* more than before, which added to 28*l.* 18*s.* 4*d.* ⅓, will make 54*l.* 2*s.* 4*d.* ⅓, equal to what *Samuel* and *Socrates* owe it, and then it will confirm the Observation made on the last Question.

## QUESTION VI.

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Each Man puts in—	105	0	0	$\frac{1}{4}$ of Samuel Crouch, } his Abatement, is {	1	12	6
$\frac{1}{4}$ of Sam. Crouch's Debt —	159	2	6	$\frac{1}{4}$ of Elias Burnet's Bill	43	15	0
$\frac{1}{4}$ of Jacob's Charges, is —	16	18	9	Each Man withdraws	100	0	0
$\frac{1}{4}$ of Joseph's, is —	7	1	8	$\frac{1}{4}$ of John's Receipts, is	66	5	0
$\frac{1}{4}$ of John's, is —	8	15	0	Each Man's Loss, is	518	18	8 $\frac{1}{2}$
$\frac{1}{4}$ of James's, is —	4	2	6				
$\frac{1}{4}$ of Ditto's, is —	4	19	2				
Each Man pays —	381	11	3				
$\frac{1}{4}$ of James's Charges, is —	23	0	0				
$\frac{1}{4}$ of Joseph's, is —	9	7	6				
$\frac{1}{4}$ of James's, is —	10	12	10 $\frac{1}{2}$				
	730	11	2 $\frac{1}{2}$		730	11	2 $\frac{1}{2}$

	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
Jacob puts in —	105	0	0	Samuel Crouch abates the Co. —	6	10	0
Joseph puts in —	105	0	0	Elias Burnet, pays	175	0	0
John puts in —	105	0	0	James —	100	0	0
James puts in —	105	0	0	Jacob withdraws —	100	0	0
Sam. Crouch, his Debt	636	10	0	Joseph withdraws —	100	0	0
Jacob pays Charges —	67	15	0	John withdraws —	100	0	0
Joseph pays Ditto —	28	6	8	James withdraws —	100	0	0
John pays Ditto —	35	0	0	John's Receipts —	265	0	0
James pays Ditto —	16	10	0	The whole Loss, is	2075	14	10
pays Ditto —	19	16	8				
Jacob pays Ditto —	381	11	3				
Joseph pays Ditto —	381	11	3				
John pays Ditto —	381	11	3				
James pays Ditto —	381	11	3				
pays Ditto —	92	0	0				
Joseph pays Ditto —	37	10	0				
James pays Ditto —	42	11	6				
	2922	4	10		2922	4	10

First, when each Partner is to be accomptable for each other's Share.

The

*The Accompt stated between Jacob, Joseph, John, and James.*

J A C O B

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Joseph</i> his $\frac{1}{4}$ of Charges paid by <i>Joseph</i> ———	7	1	8
Owes Ditto his $\frac{1}{4}$ of what Ditto <i>Joseph</i> has paid <i>Samuel Crouch</i> ———	62	0	0
Owes Ditto his $\frac{1}{4}$ of Charges paid by <i>Joseph</i> ———	9	7	6
	<u>78</u>	<u>9</u>	<u>2</u>

J O S E P H

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Jacob</i> his $\frac{1}{4}$ of Charges paid by <i>Jacob</i> ———	16	18	9
Owes Ditto his $\frac{1}{4}$ of what Ditto has paid <i>Samuel Crouch</i> —	49	5	0
Therefore <i>Joseph</i> wants of <i>Jacob</i> to Balance ———	12	5	5
	<u>78</u>	<u>9</u>	<u>2</u>

J O H N

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Jacob</i> his $\frac{1}{4}$ of his own Receipts ———	66	5	0
Owes Ditto his $\frac{1}{4}$ of Charges paid by <i>Jacob</i> ———	16	18	9
Owes Ditto his $\frac{1}{4}$ of what Ditto has paid <i>Samuel Crouch</i> —	49	5	0
	<u>132</u>	<u>8</u>	<u>9</u>

J A C O B

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>John</i> his $\frac{1}{4}$ of Charges paid by <i>John</i> ———	8	15	0
Owes Ditto his $\frac{1}{4}$ of what <i>John</i> has paid <i>Samuel Crouch</i> —	46	5	0
Therefore <i>Jacob</i> wants of <i>John</i> to Balance ———	77	8	9
	<u>132</u>	<u>8</u>	<u>9</u>

J A M E S

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Jacob</i> his $\frac{1}{4}$ of what Ditto <i>James</i> has received of } <i>Burnet</i> ——— ——— ———	43	5	0
Owes Ditto his $\frac{1}{4}$ of Charges paid by <i>Jacob</i> ———	16	18	9
Owes Ditto his $\frac{1}{4}$ of what Ditto has paid <i>Samuel Crouch</i> —	49	15	0
	<u>109</u>	<u>18</u>	<u>9</u>

J A C O B



## J A C O B

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>James</i> his $\frac{1}{4}$ of Charges paid by <i>James</i> ———	4	2	6
Owes Ditto his $\frac{1}{4}$ of Ditto ——— ———	4	19	2
Owes Ditto his $\frac{1}{4}$ of Ditto ——— ———	23	0	0
Owes Ditto his $\frac{1}{4}$ of Ditto ——— ———	10	12	10 $\frac{1}{2}$
Therefore <i>Jacob</i> wants of <i>James</i> to Balance ———	67	4	2 $\frac{1}{2}$
	<hr/> 109 18 9 <hr/>		

*The Account stated between Joseph, John and James.*

## J O H N

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Joseph</i> his $\frac{1}{4}$ of his own Receipts ———	66	5	0
Owes Ditto his $\frac{1}{4}$ of Charges paid by <i>Joseph</i> ———	7	1	8
Owes Ditto his $\frac{1}{4}$ of what Ditto has paid <i>Samuel Crouch</i> —	62	0	0
Owes Ditto his $\frac{1}{4}$ of Charges paid by <i>Joseph</i> ———	9	7	6
	<hr/> 144 14 2 <hr/>		

## J O S E P H

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>John</i> his $\frac{1}{4}$ of Charges paid by <i>John</i> ———	8	15	0
Owes Ditto his $\frac{1}{4}$ of what Ditto has paid <i>Samuel Crouch</i> —	46	5	0
Therefore <i>Joseph</i> wants of <i>John</i> to Balance ———	89	14	2
	<hr/> 144 14 2 <hr/>		

## J A M E S

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>Joseph</i> his $\frac{1}{4}$ of his own Receipts ———	43	15	0
Owes Ditto his $\frac{1}{4}$ of Charges paid by <i>Joseph</i> ———	7	1	8
Owes Ditto his $\frac{1}{4}$ of what Ditto has paid <i>Samuel Crouch</i> —	62	0	0
Owes Ditto his $\frac{1}{4}$ of Charges paid by <i>Joseph</i> ———	9	7	6
	<hr/> 122 4 2 <hr/>		

JOSEPH

J O S E P H

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>James</i> his $\frac{1}{4}$ of Charges paid by <i>James</i> ———	4	2	6
Owes Ditto his $\frac{1}{4}$ of Ditto ———	4	19	2
Owes Ditto his $\frac{1}{4}$ of Ditto ———	23	0	0
Owes Ditto his $\frac{1}{4}$ of Ditto ———	10	12	10 $\frac{1}{2}$
Therefore <i>Joseph</i> wants of <i>James</i> to Balance ———	79	9	7 $\frac{1}{2}$
	<hr/>		
	122	4	2
	<hr/>		

*The Accompt stated between John and James.*

J O H N

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>James</i> his $\frac{1}{4}$ of his own Receipt ———	66	5	0
Owes Ditto his $\frac{1}{4}$ of Charges paid by <i>James</i> ———	4	2	6
Owes Ditto his $\frac{1}{4}$ of Ditto ———	4	19	2
Owes Ditto his $\frac{1}{4}$ of Ditto ———	23	0	0
Owes Ditto his $\frac{1}{4}$ of Ditto ———	10	12	10 $\frac{1}{2}$
	<hr/>		
	108	19	6 $\frac{1}{2}$
	<hr/>		

J A M E S

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Owes <i>John</i> his $\frac{1}{4}$ of his own Receipts ———	43	15	0
Owes Ditto his $\frac{1}{4}$ of Charges paid by <i>John</i> ———	8	15	0
Owes Ditto his $\frac{1}{4}$ of what Ditto has paid <i>Samuel Grouch</i> ———	46	5	0
Therefore <i>James</i> wants of <i>John</i> to Balance ———	10	4	6 $\frac{1}{2}$
	<hr/>		
	108	19	6 $\frac{1}{2}$
	<hr/>		

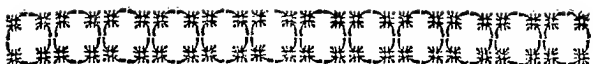
The next for what each Partner owes, or wants of the Co.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Jacob</i> owes <i>Joseph</i> ———	12	5	5
	<hr/>		
	<i>l.</i>	<i>s.</i>	<i>d.</i>
wants of <i>John</i> ———	77	8	9
wants of <i>James</i> ———	67	4	2 $\frac{1}{2}$
	<hr/>		
	144	12	11 $\frac{1}{2}$
	<hr/>		
Therefore <i>Jacob</i> wants of the Co. ———	132	7	6 $\frac{1}{2}$
	<hr/>		

*Joseph*

				<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Joseph</i> wants of <i>John</i>	—	—	—	89	14	2
wants of <i>James</i>	—	—	—	79	9	7½
wants of <i>Jacob</i>	—	—	—	12	5	5
				<hr/>		
Therefore <i>Joseph</i> wants of the Co.	—	—	—	181	9	2½
				<hr/>		
				<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>John</i> owes <i>Jacob</i>	—	—	—	77	8	9
owes <i>Joseph</i>	—	—	—	89	14	2
owes <i>James</i>	—	—	—	10	4	6½
				<hr/>		
Therefore <i>John</i> owes the Co.	—	—	—	177	7	5½
				<hr/>		
				<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>James</i> owes <i>Joseph</i>	—	—	—	79	9	7½
owes <i>Jacob</i>	—	—	—	67	4	2½
wants of <i>John</i>	—	—	—	<hr/>		
				146	13	10
				10	4	6½
				<hr/>		
Therefore <i>James</i> owes the Co.	—	—	—	136	9	3½
				<hr/>		

Hence it appears, that what is wanting from the Co. by *Jacob* and *Joseph*, is due to the Co. by *John* and *James*.



2d. MAIR's 6 Questions, in Co. Accompts stated, according to WEIR's Method, as first laid down in his Ready Accomptant, and afterwards followed by STEPHENS in his Book-keeping reduced into an Art, both when each Partner has an Accompt in Co. as well as an Accompt proper, or current, and when he has only an Accompt proper, or current :

And first when each Partner has an Accompt in Co. as well as an Accompt proper, or current.

1. **O**bserve that Mr. James Weir and Mr. Huscraff Stephens, do mix the Co. Accompts with their own private Accompts, and thereby render them very Difficult to Learners ; but I shall here suppose each to be kept separate for the Learner's Ease, and when once he has got a right Notion of keeping the Accompts in separate Books, he will then be properly qualified to keep them all together in his own private Books, since the Methods are intirely the same, save that the last is more burthensome to the Memory, because one Book contains what is contained in two :

2. Moreover, instead of the Titles, my Accompt in Co. and my Accompt proper, used by the Trustee in the Co's Books (or my Share in the Co. or proper Concerns in the Co. as *Weir* and *Stephens* have it.) I shall make Use of the Trustee's proper Name, as my Author of these 6 Questions does, whereby to agree with him too, since the Result in either Case will be the same.

Question 1st. *Journalized in separate Books by Robert, as Trustee for the Co.*

See Case 2d, and the N. B. and the Observation for unfixed Companies.

1st. Broad-Cloth in Co. betwixt *Robert* and *Roger*, according to Proportion therein, Dr to Sundries, 208l. viz. To *Robert's* Accompt in Co. for his Share advanced, 108l. To *Roger's* Accompt in Co. for Ditto, 100l. 2d. Ditto, Dr to *Laurance Lowe*, 37l. 10s. for 3 Pieces, payable at 10 Days. Secondly, *Robert*, his Accompt

proper, Dr to his Accompt in Co. 19*l*. 9*s*. 5*d*. for his proportional Share hereof. *Roger's* Ditto, 18*l*. 0*s*. 7*d*. 3*d*. Sundries, Drs to Broad-Cloth, in Co. *£c*. 143*l*. *viz*. Cash, in Co. *£c*. received in Part for 11 Pieces, 116*l*. *Robert*, his Accompt proper, for the Rest, 27*l*. Secondly, *Robert*, his Accompt in Co. Dr to his Accompt proper, 74*l* 5*s*. for his proportional Shares of both. *Roger's* Ditto, 68*l*. 15*s*. 4*th*. Sundries, Drs to Broad-Cloth, in Co. *£c*. 121*l*. 10*s*. *viz*. Cash, in Co. *£c*. received in Part for 9 Pieces, 60*l*. *Roger*, his Accompt proper for the Rest, 61*l*. 10*s*. Secondly, *Robert*, his Accompt in Co. Dr to his Accompt proper, 63*l*. 1*s*. 8*d*.  $\frac{3}{4}$ , for his proportional Shares of both. *Roger's* Ditto, 58*l* 8*s*. 3*d*.  $\frac{1}{4}$ . 5*th*. *Laurance Love*, Dr to Sundries, 37*l*. 10*s*. *viz*. To Cash, in Co. *£c*. paid him in Part, 37*l*. To Broad-Cloth, in Co. *£c*. he agreeing to abate the Rest, 10*s*. Secondly, *Robert*, his Accompt in Co. Dr to his Accompt proper, 5*s*. 2*d*.  $\frac{3}{4}$ , for his proportional Share of this Abatement. *Roger's* Ditto. 4*s*. 9*d*.  $\frac{1}{2}$ . See the following Ledger, kept by *Robert* the Trustee of the Co.

*Robert thus, in his own private Books.*

1. Stock, Dr to *John Cole*, as *per* his Accompt in my old Ledger, 27*l*. 2*d*. My Accompt in Co. with *Roger*, Dr to Broad-Cloth, for 9 Pieces advanced for my Share, 108*l*. 3*d*. Ditto, Dr to my Accompt proper with Ditto, for my proportional Share of 3 Pieces bought of *Laurance Love*, 19*l*. 9*s*. 5*d*. 4*th*. *John Cole*, Dr to my Accompt proper with *Roger*, paid him in full with Broad-Cloth belonging to the Co. 27*l*. 5*th*. My Accompt proper with *Roger*, Dr to my Accompt in Co. with Ditto, for my proportional Share of 11 Pieces sold by the Co. 74*l*. 5*s*. 6*th*. Ditto, Dr to Ditto, for my proportional Share of 9 Pieces sold by Ditto, 63*l*. 1*s*. 8*d*.  $\frac{3}{4}$ . 7*th*. Ditto, Dr. to Ditto, for my proportional Share of Abatements made to the Co. 5*s*. 2*d*.  $\frac{1}{4}$ . See the following Ledger. See also the 2*d* Confectary for unfixed Co's.

*Roger thus, in his own private Books.*

1*st*. Stock, Dr to Bills payable, as *per* this Accompt in my old Ledger, 61*l*. 10*s*. 2*d*. My Accompt in Co. with *Robert*, Dr to Broad-Cloth, for 8 Pieces advanced for my Share, 100*l*. 3*d*. Ditto, Dr to my Accompt proper with Ditto, for my proportional Share of 3 Pieces bought of *Laurance Love*, 18*l*. 0*s*. 7*d*. 4*th*. My Accompt proper with *Robert*, Dr to my Accompt in Co. with Ditto, for my proportional Share of 11 Pieces sold by the Co. 68*l*. 15*s*. 5*th*. Bills payable, Dr to my Accompt proper with *Robert*, paid the Bill I owed, with Broad-Cloth belonging to the Co. 61*l*. 10*s*. 6*th*. My Accompt proper with *Robert*, Dr to my Accompt in Co. with

with Ditto, for my proportional Share of 9 Pieces, sold by Ditto, 58*l.* 8*s.* 3*d.*  $\frac{3}{4}$ . 7th. Ditto, Dr to Ditto, for my proportional Share of Abatements made to the Co. 4*s.* 9*d.*  $\frac{3}{4}$ . See the following Ledger. See also the 2d Confectary for unfixed Co's.

When these respective Journals are posted into their Ledgers next following, then the young Accomptant may observe, that the Accompts that each Partner keeps in his own private Books of what he delivers to, and receives from the Co. or what he owes, or wants of them, will be exactly the same with their corresponding Accompts in the Co's Books in a reverse Manner, that is, what is contained on the Dr Side of the former, will be on the Cr Side of the latter; and on the other Hand, what is contained on the Dr Side of the latter, will be on the Cr Side of the former; and the same holds good in the Ledgers of the other 5 Questions.

See the Note before the 3 Ledgers to JONES's first Question.

## The Co's LEDGER,

		Dr	£.	s.	d.
<i>Broad-Cloth, in Co. betwixt Robert and Roger,</i>					
To Robert's Account in Co. for his Share, advanced 9 Pieces	_____		108	0	0
To Roger's Account in Co. for Ditto, 8 Pieces	_____		100	0	0
To Laurance Love, for what the Co. have bought, 3 Pieces	_____		37	10	0
To Robert's Account in Co. for his Share of the Gain	_____		10	2	6
To Roger's Account in Co. for Ditto	_____		9	7	6
			265	0	0
<i>Robert's Account in Co.</i>					
To his Account proper, for his Share of 11 Pieces sold	_____		74	5	0
To Ditto, for his Share of 9 Pieces sold	_____		63	1	8 $\frac{1}{2}$
To Ditto, for his Share of Abatement	_____			5	2 $\frac{1}{2}$
			137	11	11
<i>Robert's Account proper.</i>					
To Broad-Cloth, in Co. &c. for what he takes to his own Account	_____		27	0	0
To his Account in Co. &c. for his Share of 3 Pieces bought	_____		19	9	5
To Balance due to him	_____		91	2	6
			137	11	11
<i>Roger's Account in Co.</i>					
To his Account proper, for his Share of 11 Pieces sold	_____		68	15	0
To Ditto, for his Share of 9 Pieces sold	_____		58	8	3 $\frac{1}{2}$
To Ditto, for his Share of Abatement	_____			4	9 $\frac{1}{2}$
			127	8	1
<i>Roger's Account proper.</i>					
To his Account in Co. &c. for his Share of 3 Pieces bought	_____		18	0	7
To Broad-Cloth, in Co. &c. for what he takes to his own Account	_____		61	10	0
To Balance due to him	_____		47	17	6
			127	8	1
<i>Laurance Love.</i>					
To Cash, in Co. &c.	_____		37	0	0
To Broad-Cloth, in Co. &c. for Abatement	_____			10	0
<i>Cash, in Co. &amp;c.</i>					
To Broad-Cloth, in Co. &c. received in Part for 11 Pieces	_____		116	0	0
To Ditto, received in Part for 9 Pieces	_____		60	0	0
			176	0	0
<i>Balance, in Co.</i>					
To Cash, in Co. &c. remaining on Hand	_____		139	0	0
			139	0	0

# kept by ROBERT, as Trustee.

## Per Contra

	Cr	£.	s.	d.
By Robert's Accompt proper } for what is sold, 11 Pieces }	_____	27	0	0
By Cash, in Co. _____ }	_____	11	0	0
By Roger's Accompt proper } for what is sold, 9 Pieces }	_____	61	10	0
By Cash, in Co. _____ }	_____	60	0	0
By Laurance Love, for what he has abated the Co. _____	_____	10	0	0
		265	0	0

## Per Contra

By Broad-Cloth, in Co. &c. for his Share advanced _____	108	0	0
By his Accompt proper, for his Share of 11 Pieces _____	19	9	5
By Broad-Cloth, in Co. &c. for his Share of the Gain _____	10	2	6
	137	11	11

## Per Contra

By his Accompt in Co. &c. for his Share of 11 Pieces sold _____	74	5	0
By Ditto, for his Share of 9 Pieces sold _____	63	1	8 $\frac{1}{2}$
By Ditto for his Share of Abatement _____	5	2	$\frac{1}{2}$
	137	11	11

## Per Contra

By Broad-Cloth, in Co. &c. for his Share advanced _____	100	0	0
By his Accompt proper, for his Share of 3 Pieces _____	18	0	7
By Broad-Cloth, in Co. &c. for his Share of the Gain _____	9	7	6
	127	8	1

## Per Contra

By his Accompt, in Co. &c. for his Share of the 11 Pieces sold _____	68	15	0
By Ditto, for his Share of 9 Pieces sold _____	58	8	3 $\frac{1}{2}$
By Ditto, for his Share of Abatement _____	4	9	$\frac{3}{4}$
	127	8	1

## Per Contra

By Broad Cloth, in Co. &c. for 3 Pieces bought of him _____	37	10	0
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## Per Contra

By Laurance Love, paid him in full _____	3	0	0
By Balance remaining on Hand _____	130	0	0
	133	0	0

## Per Contra

By Robert's Accompt proper, due to him _____	9	2	6
By Roger's Accompt proper, due to him _____	4	1	6
	5	0	0



## ROBERT'S own private LEDGER.

<i>My Account in Co. with Roger</i>		<i>Per Contra</i>		<i>Cr</i>	
<i>Dr</i>	<i>£. s. d.</i>			<i>£. s. d.</i>	
To Broad-Cloth, for 9 Pieces, advanced for my Share	108 0 0	By my Account proper with Roger, for my Share of 11 Pieces		74 5 0	
To my Acc. prop. with Ditto, for my Share of 3 Pieces bought	19 9 5	By Ditto, for my Share of 9 Pieces		63 1 1	8 1/4
To Profit and Loss, for my Share of the Gain	10 2 6	By Ditto, for my Share of Abatement		5 2 1/4	
	137 11 11			137 11 11	
<i>Stock.</i>		<i>Per Contra.</i>			
To John Cole, for what I owe him	27 0 0	By Balance, for what I owe him		27 0 0	
<i>John Cole.</i>		<i>Per Contra.</i>			
My Account proper with Roger, paid him	27 0 0	By Stock, for what I owe him		27 0 0	
<i>Broad-Cloth.</i>		<i>Per Contra.</i>			
To Balance, for its Value	108 0 0	By my Account in Co. with Roger, for 9 Pieces		108 0 0	
<i>My Account proper with Roger.</i>		<i>Per Contra.</i>			
To my Account in Co. with Ditto, for my Share of 11 Pieces	74 5 0	By my Account in Co. with Roger, for my Share of 3 Pieces		19 9 5	
To Ditto, for my Share of 9 Pieces	63 1 1	By John Cole, paid him in full		27 0 0	
To Ditto, for my Share of Abatement	5 2 1/4	By Balance, due to me		91 2 6	
	137 11 11			137 11 11	
<i>Profit and Loss.</i>		<i>Per Contra.</i>			
To Balance, for Increase of Stock	10 2 6	By my Account in Co. with Roger, for my Gain		10 2 6	
<i>Balance.</i>		<i>Per Contra.</i>			
To Stock, for what I owed	27 0 0	By Broad-Cloth, for 9 Pieces, valued at, }		108 0 0	
To my Account proper, due to me	91 2 6	or Stock rather at first		10 2 6	
	118 2 6	By Profit and Loss, for my Gain		118 2 6	

# ROGER'S own private LEDGER.

*My Account in Co. with Robert*

To Broad-Cloth, for 8 Pieces advanced for my Share —  
 To my Acc. prop. with Ditto, for my Share of 3 Pieces bought —  
 To Profit and Loss, for my Gain —

Dr Cr.  
 £. s. d.  
 100 0 0  
 18 0 7  
 9 7 6  
 127 8 1

*Stock.*

To Bills payable, for one due —

*Bills payable.*

To my Account proper with Robert, paid the Bill —

*Broad-Cloth.*

To Balance for its Value —

*My Account proper with Robert.*

To my Account in Co. with Robert, for my Share of 11 Pieces —  
 To Ditto, for my Share of 9 Pieces —  
 To Ditto, for my Share of Abatement —

Dr Cr.  
 £. s. d.  
 68 15 0  
 58 8 3 1/4  
 49 1/4  
 127 8 1

*Profit and Loss.*

To Balance for Increase of Stock —

*Balance.*

To Stock, for what I owed —  
 To my Account proper, due to me —

Dr Cr.  
 £. s. d.  
 61 10 0  
 47 17 6  
 109 7 6

*Per Contra*

By my Account proper with Robert, for my Share of 11 Pieces —  
 By Ditto, for my Share of 9 Pieces —  
 By Ditto, for my Share of Abatement —

Cr.  
 £. s. d.  
 68 15 0  
 58 8 3 1/4  
 49 1/4  
 127 8 1

*Per Contra.*

By Balance, for what I owe —

*Per Contra.*

By Stock, for one due by me —

*Per Contra.*

By my Account in Co. with Robert, for 8 Pieces —

*Per Contra.*

By my Account in Co. with Robert, for my Share of 3 Pieces —  
 By Bills payable, paid one in full —  
 By Balance, due to me —

Dr Cr.  
 £. s. d.  
 18 0 7  
 61 10 0  
 47 17 6  
 127 8 1

*Per Contra.*

By my Account in Co. with Robert, for my Gain —

*Per Contra.*

By Broad-Cloth, for 8 Pieces, valued at }  
 or Stock rather at first }  
 By Profit and Loss, for my Gain —

Dr Cr.  
 £. s. d.  
 9 7 6  
 100 0 0  
 9 7 6  
 109 7 6

Solution of MAIR'S six Questions.

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Question 2d. *Journalized in separate Books by Edward, as Trustee for the Co.*

See Case 2d, and Observation for unfixed Companies.

1st. Voyage to *Virginia*, per the *Thistle*, A, B, Master, in Co. betwixt *Edward* and *Ebenezer*,  $\frac{1}{2}$  each, Dr to Sundries, 99*l.* 3*s.* 4*d.* viz.

To *Ebenezer*'s Accompt proper, for 600 Yards Linen, at 12*d.* per Yard, 30*l.*

To *Edward*'s Accompt proper, for 400 Yards Ditto, at 10*d.* per Yard, 16*l.* 13*s.* 4*d.*

To *Olivier Hart*, for 1000 Yards Ditto, at 12*d.* payable in 2 Months, 50*l.*

To *Edward*'s Accompt proper, for Charges paid by him at shipping, 2*l.* 10*s.*

Secondly, *Edward*'s Accompt proper, Dr to his Accompt in Co. 49*l.* 11*s.* 8*d.*

For his  $\frac{1}{2}$  of the Whole. *Ebenezer*'s Ditto, 49*l.* 11*s.* 8*d.* 2*d.* *Olivier Hart*, Dr to Sundries, 50*l.* viz. To *Ebenezer*'s Accompt proper, for what he pays him, 19*l.* 11*s.* 8*d.*

To *Edward*'s Accompt proper for Ditto, 30*l.* 8*s.* 4*d.* 3d. Voyage from *Virginia*, per the *Thistle*, A, B, Master, in Co. betwixt *Edward* and *Ebenezer*,  $\frac{1}{2}$  each, Dr to Sundries, 103*l.* 13*s.* 4*d.* viz. To Voyage to *Virginia*, in Co. &c. for the Charge outward, 99*l.* 3*s.* 4*d.* To *Edward*'s Accompt proper, for Charges paid by him at Landing, 4*l.* 10*s.* Secondly, *Edward*'s Accompt proper, Dr to his Accompt in Co. 2*l.* 5*s.* for his  $\frac{1}{2}$  of these Charges. *Ebenezer*'s Ditto, 2*l.* 5*s.* 4th. Sundries, Drs to Voyage from *Virginia*, in Co. &c. 145*l.* viz. Cash, in Co. &c. for 10 Hhds sold on the *Key*, at 4*l.* per Hhd. 40*l.* *Edward*'s Accompt in Co. for 15 Hhds withdrawn by him, 52*l.* 10*s.* *Ebenezer*'s Accompt in Co. for Ditto, 52*l.* 10*s.* Secondly, *Edward*'s Accompt in Co. Dr to his Accompt proper, 20*l.* For his  $\frac{1}{2}$  of this Sale. *Ebenezer*'s Ditto, 20*l.* Thus far from the Question, the next from the Ledger.

One half the Gain being carried to *Edward*'s and *Ebenezer*'s Accompts in Co. and the Articles composing the Balance properly collected, then it will stand thus :

Dr

Dr	Balance in Co.			Cr			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
To Cash, in Co. re- maining on Hand	40	0	0	By Edward's Ac- compt proper, due to him	22	5	0
				By Ebenezer's Ac- compt proper, due to him			
	<hr/> 40 0 0 <hr/>				<hr/> 40 0 0 <hr/>		

Edward thus, in his own private Books.

1st. My Account proper with Ebenezer, Dr to Sundries, 19*l.* 3*s.* 4*d.* viz. To Linen-Cloth, for 400 Yards, at 10*d.* per Yard, advanced by me, 16*l.* 13*s.* 4*d.* To Cash, for Charges paid by me, 2*l.* 10*s.* Secondly, my Account in Co. with Ebenezer, Dr to my Account proper with Ditto, 49*l.* 11*s.* 8*d.* for my  $\frac{1}{2}$  of the whole Charge of the Voyage to Virginia. 2d. My Account proper with Ebenezer, Dr to Cash, paid Oliver Hart, 30*l.* 8*s.* 4*d.* 3d. Ditto Dr to Ditto, for inset Charges paid by me, 4*l.* 10*s.* Secondly, my Account in Co. with Ebenezer, Dr to my Account proper with Ditto, 2*l.* 5*s.* for my  $\frac{1}{2}$  of these Charges. 4th. Sundries, Dr to my Account in Co. with Ebenezer, 72*l.* 10*s.* viz. My Account proper with Ditto, for my  $\frac{1}{2}$  of the Sales made by the Co. 20*l.* Tobacco, for 15 Hhds, by me withdrawn, as my equal Share, 52*l.* 10*s.* See the 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

My Account in Co. being debited to Profit and Loss for my Gain, and the Articles composing the Balance properly collected, then it will stand thus:

Dr	Balance			Cr			
	l.	s.	d.	l. s. d.			
To my Accompt pro- per, due to me —	22	5	0	By Linen-Cloth for its Cost, or Stock	16	13	4
To Tobacco, for 15 Hhds, at 3 <i>l.</i> 10 <i>s.</i> <i>per</i> Hhd —————				rather at first ———			
	52	10	0	By Cash out of Pock- et, or Stock rather at first —————	37	8	4
				By Profit and Loss for my Gain —————			
	<hr/> 74 15 0 <hr/>				<hr/> 74 15 0 <hr/>		
				3 B	Ebe-		

Ebenezer thus, in his own private Books.

1st. My Accompt proper with *Edward*, Dr to Linen-Cloth, for 600 Yards, at 12d. advanced by me, 30l. Secondly, my Accompt in Co. with *Edward*, Dr to my Accompt proper with Ditto, 49l. 11s. 8d. for my  $\frac{1}{2}$  of the whole Charge of the Voyage to *Virginia*. 2d. My Accompt proper with *Edward*, Dr to Cash, paid *Oliver Hart*, 19l. 11s. 8d. 3d. My Accompt in Co. with *Edward*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{2}$  of his Charges, 2l. 5s. 4th. Sundries, Drs to my Accompt in Co. with *Edward*, 72l. 10s. viz. My Accompt proper with Ditto, for my  $\frac{1}{2}$  of the Sales made by the Co. 20l. Tobacco, for 15 Hhds, by me withdrawn, as my equal Share, 52l. 10s.

See the 2d Confectary for unfixed Companies.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *Edward's* private Journal.

Dr		Balance		Cr	
		<i>l. s. d.</i>		<i>l. s. d.</i>	
To my Accompt pro- per, due to me —	}	17 15 0	By Linen-Cloth for its Cost, or Stock rather at first —	}	30 0 0
To Tobacco, for 15 Hhds, at 3 <i>l.</i> 10 <i>s.</i> <i>per</i> Hhd —————					
	}	52 10 0	By Cash out of Pock- et, or Stock rather at first —————	}	19 11 8
			By Profit and Loss for my Gain —————		20 13 4
		<hr/>			<hr/>
		70 5 0			70 5 0

Question 3d. *Journalized in separate Books by Hugh, as Trustee for the Co.*

See Case 2d, and Observation for unfixed Companies, as also the N. B.

1st. Adventure to *Norway*, in Co. betwixt *Hugh* and *Henry*,  $\frac{1}{2}$  each, Dr to Sundries, 39l. 8s. viz.

To *Hugh's* Accompt in Co. for what he advances for his Share, 19l. 14s.

To *Henry's* Accompt in Co. for Ditto, 19l. 14s. 2d. *A. B. Factor* at *Bergen*, Dr to Adventure to *Norway*, in Co. &c. for the Goods which he has received from on board, 39l. 8s. 3d. Adventure from *Norway*, in Co. betwixt *Hugh* and *Henry*,  $\frac{1}{2}$  each, Dr to Sundries, 64l. 8s. viz. To *A. B. Factor* at *Bergen*, to discharge his

his Accompt, 39*l.* 8*s.* To *Hugh's* Accompt proper, for the Factor's Draft paid by him, 25*l.* Secondly, *Hugh's* Accompt proper, Dr to his Accompt in Co. 12*l.* 10*s.* for his  $\frac{1}{2}$  of these Charges. *Henry's* Ditto, 12*l.* 10*s.* 4th. Adventure from *Norway*, in Co.  $\text{£c.}$  Dr to Sundries, 166*l.* 2*s.* viz. To *Hugh's* Accompt proper for Charges, paid by him, 67*l.* 10*s.* To *Henry's* Accompt proper for Ditto, 98*l.* 12*s.* Secondly, *Hugh's* Accompt proper, Dr to his Accompt in Co. 83*l.* 1*s.* for his  $\frac{1}{2}$  of these Charges. *Henry's* Ditto, 83*l.* 1*s.* 5th. Sundries, Drs to Adventure from *Norway*, in Co.  $\text{£c.}$  47*l.* 18*s.* 4*d.* viz. Cash, in Co.  $\text{£c.}$  received in Part for 1000 Deals, fold *Joseph Stanhope*, 30*l.* *Joseph Stanhope*, for the Rest due, 17*l.* 18*s.* 4*d.* Secondly, *Hugh's* Accompt in Co. Dr to his Accompt proper, 23*l.* 19*s.* 2*d.* for his  $\frac{1}{2}$  of this Sale. *Henry's* Ditto, 23*l.* 19*s.* 2*d.* 6th. *Henry's* Accompt proper, Dr to *Joseph Stanhope*, received of him, 17*l.* 18*s.* 4*d.* 7th. Ditto, Dr to Adventure from *Norway*, in Co.  $\text{£c.}$  for 1400 Deals, and 10 square Pieces, fold him by the Co. 67*l.* 16*s.* 8*d.* Secondly, *Hugh's* Accompt in Co. Dr to his Accompt proper, 33*l.* 18*s.* 4*d.* for his  $\frac{1}{2}$  Share hereof. *Henry's* Ditto, 33*l.* 18*s.* 4*d.* 8th. *George Steel*, Dr to Adventure from *Norway*, in Co.  $\text{£c.}$  for 1600 Deals, fold him by the Co. 76*l.* 13*s.* 4*d.* Secondly, *Hugh's* Accompt in Co. Dr to his Accompt proper, 38*l.* 6*s.* 8*d.* for his  $\frac{1}{2}$  hereof. *Henry's* Ditto, 38*l.* 6*s.* 8*d.* 9th. Sundries, Drs to *George Steel*, 76*l.* 13*s.* 4*d.* viz. Cash, in Co.  $\text{£c.}$  received of him in Part, 76*l.* 10*s.* Adventure from *Norway*, in Co.  $\text{£c.}$  abated him the Rest, 3*s.* 4*d.* Secondly, *Hugh's* Accompt proper, Dr to his Accompt in Co. 1*s.* 8*d.* for his  $\frac{1}{2}$  of this Abatement. *Henry's* Ditto, 1*s.* 8*d.* 10th. Linseed. in Co. betwixt *Hugh* and *Henry*,  $\frac{1}{2}$  each, Dr to Adventure from *Norway*, in Co.  $\text{£c.}$  85*l.* 10*s.* Bartered 90 Square Pieces, for 30 Hhds of Linseed of the same Value. Observe, that the 90 Square Pieces of Timber are valued at 19*s.* per Piece. 11th. Sundries, Drs to Linseed, in Co.  $\text{£c.}$  85*l.* 10*s.* viz.

*Hugh's* Accompt in Co. for 15 Hhds withdrawn by him, 42*l.* 15*s.*

*Henry's* Accompt in Co. for Ditto, 42*l.* 15*s.* 12th. Adventure from *Norway*, in Co.  $\text{£c.}$  Dr to *Hugh's* Accompt proper, for Charges paid by him, 4*l.* 10*s.* 8*d.* Secondly, *Hugh's* Accompt proper, Dr to his Accompt in Co. 2*l.* 5*s.* 4*d.* for his  $\frac{1}{2}$  of these Charges. *Henry's* Ditto, 2*l.* 5*s.* 4*d.*

Thus far from the Question, the next from the Ledger.

For the Rest, see the Co's Journal of the 2d Question.

Dr	Balance in Co.			Cr		
	l.	s.	d.	l.	s.	d.
To Cash, in Co. re- maining on Hand	106	10	0	By <i>Hugh's</i> Account proper, due to him	95	6 10
				By <i>Henry's</i> Account proper, due to him		
	106	10	0		106	10 0

Hugh thus, in his own private Books.

1st. My Accompt in Co. with Henry, Dr to Cash, paid for my Share of the Adventure to Norway, 19l. 14s. 2d. My Accompt proper with Henry, Dr to Ditto, paid Charges on the Adventure from Norway, 25l. Secondly, my Accompt in Co. with Henry, Dr to my Accompt proper with Ditto, 12l. 10s. for my  $\frac{1}{2}$  hereof. 3d. My Accompt proper with Henry, Dr to Cash, for Charges paid by me on Ditto Adventure, 67l. 10s. Secondly, my Accompt in Co. with Henry, Dr to my Accompt proper with Ditto, 33l. 15s. for my  $\frac{1}{2}$  hereof. 4th. My Accompt in Co. with Henry, Dr to my Accompt proper with Ditto, for my  $\frac{1}{2}$  of his Charges, 49l. 6s. 5th. My Accompt proper with Henry, Dr to my Accompt in Co. with Ditto, for my  $\frac{1}{2}$  of 1000 Dcals, sold Joseph Stanhope, 23l. 19s. 2d. 6th. Ditto, Dr to Ditto, for my  $\frac{1}{2}$  of 1400 Deals, and 9 Square Pieces, which Henry takes to his own Accompt, 33l. 18s. 4d. 7th. Ditto, Dr to Ditto, for my  $\frac{1}{2}$  of 1600 Deals, sold George Steel, 38l. 6s. 8d. 8th. My Accompt in Co. with Henry, Dr to my Accompt proper with Ditto, for my  $\frac{1}{2}$  of the Abatement made by the Co. to George Steel, 1s. 8d. 9th. Linseed, Dr to my Accompt in Co. with Henry, for 15 Hhds taken to my Self, as my equal Share, 42l. 15s. 10th. My Accompt proper with Henry, Dr to Cash, for Charges paid by me on Ditto Adventure, 4l. 10s. 8d. Secondly, my Accompt in Co. with Henry, Dr to my Accompt proper with Ditto, 2l. 5s. 4d. for my  $\frac{1}{2}$  of these Charges. See the 2d Consecutary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of Edward's private Journal, Question 2d, foregoing.

Dr

Dr	Balance				Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To my Accompt } proper, due to me }	95	6	10	By Cash out of } Pocket, or Stock }	116	14	8
To Linfeed, for 15 } Hhds, valued at }	42	15	0	rather at first — }			
				By Profit and Loss, }	21	7	2
				for my Gain — }			
	<u>138</u>	<u>1</u>	<u>10</u>		<u>138</u>	<u>1</u>	<u>10</u>

*Henry thus, in his own private Books.*

My Accompt in Co. with *Hugh*, Dr to Cash, paid for my Share of the Adventure to *Norway*, 19*l.* 14*s.* 2*d.* Ditto, Dr to my Accompt proper with Ditto, for my  $\frac{1}{2}$  of his Charges on the Adventure from *Norway*, 12*l.* 10*s.* 3*d.* Ditto, Dr to Ditto, for my  $\frac{1}{2}$  of Ditto, 33*l.* 15*s.* 4*th.* My Accompt proper with *Hugh*, Dr to Cash, for Charges paid by me on Ditto Adventure, 58*l.* 12*s.* Secondly, my Accompt in Co. with *Hugh*, Dr to my Accompt proper with Ditto, 49*l.* 6*s.* for my  $\frac{1}{2}$  hereof. 5*th.* My Accompt proper with *Hugh*, Dr to my Accompt in Co. with Ditto, for my  $\frac{1}{2}$  of what *Hugh* has received in Part of 1000 Deals, sold *Joseph Stanhope*, 15*l.* 6*th.* Cash, Dr to my Accompt proper with *Hugh*, received the Rest of *Joseph Stanhope*, for Ditto Deals, 17*l.* 18*s.* 4*d.* Secondly, my Accompt proper with *Hugh*, Dr to my Accompt in Co. with Ditto, 8*l.* 19*s.* 2*d.* for my  $\frac{1}{2}$  hereof. 7*th.* Housing, Dr to my Accompt proper with *Hugh*, for 1400 Deals, and 10 Square Pieces, which I have taken to my own Accompt, value 67*l.* 16*s.* 8*d.* Secondly, my Accompt proper with *Hugh*, Dr to my Accompt in Co. with Ditto, 33*l.* 18*s.* 4*d.* for my  $\frac{1}{2}$  hereof. 8*th.* My Accompt proper with *Hugh*, Dr to Ditto, for my  $\frac{1}{2}$  of 1600 Deals, sold *George Steel*, 38*l.* 6*s.* 8*d.* 9*th.* My Accompt in Co. with *Hugh*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{2}$  of the Abatement made by the Co. to *George Steel*, 1*s.* 8*d.* 10*th.* Linfeed, Dr to my Accompt in Co. with *Hugh*, for 15 Hhds taken to myself, as my equal Share, 42*l.* 15*s.* 11*th.* My Accompt in Co. with *Hugh*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{2}$  of his Charges on Ditto Adventure from *Norway*, 21*l.* 5*s.* 4*d.*

See 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *Edward's* private Journal, Question 2d, foregoing.



Dr	Balance				Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To my Accompt } proper, due to me }	11	3	2	By Cash out of } Pocket, or Stock }	100	7	8
To Housing, for its } Value or Cost — }	67	16	8	rather at first — }			
To Linseed, for 15 } Hhds, valued at }	42	15	0	By Profit and Loss, } for my Gain here- }	21	7	2
				by ————— }			
	121	14	10		121	14	10

Question 4th. *Journalized in separate Books by David, as Trustee for the Co.*

See Case 2d, and Observation for unfixed Companies, as also the *N. B.*

Here, altho' the Partners make a Division of the Returns, and consequently nothing is left which is common to the Co. and therefore no Partner, nor other can, properly speaking, be Trustee for them, but that the Books of the Co. must be common to all the Partners; (see JONES's 6 Questions before inserted) yet I shall here suppose, that the Sugar which *David* receives, is not for his own proper Use (although the Question fairly shews it) but for the Use of the Co. and therefore shall make him Trustee for them. In order to pursue the Method I have hitherto taken, and at last, I shall point out a Method whereby all these Questions, under Consideration, may be stated in separate Books, when the Books are common to all the Partners, as well as when one of them is appointed Trustee for the Rest.

1st. Adventure to Sea, in Co. betwixt *David*, *Daniel*, and *Duncan*, according to Proportions therein, Dr to Sundries, 180*l.* viz.

To *David*'s Accompt in Co. for his proportional Share, 48*l.*  
To *Daniel*'s Accompt in Co. for Ditto, 60*l.* To *Duncan*'s Accompt in Co. for Ditto, 72*l.* 2d. Ditto, Dr to *David*'s Accompt proper, for Charges paid by him on the said Adventure, 42*l.* 13*s.* 4*d.* Secondly, *David*'s Accompt proper, Dr to his Accompt in Co. 11*l.* 7*s.* 6*d.*  $\frac{1}{4}$ . for his proportional Share hereof. *Daniel*'s Ditto, 14*l.* 4*s.* 5*d.*  $\frac{1}{4}$ . *Duncan*'s Ditto, 17*l.* 1*s.* 4*d.* 3d. *David*'s Accompt proper, Dr to Sundries, 31*l.* 5*s.* 9*d.*  $\frac{1}{4}$ , viz. To *Daniel*'s Accompt proper, received his Share, 14*l.* 4*s.* 5*d.*  $\frac{1}{4}$ . To *Duncan*'s Accompt proper, received Ditto, 17*l.* 1*s.* 4*d.* 4th. Adventure to Sea, in Co. &c. Dr to *Daniel*'s Accompt proper, for Charges paid by him on the said Adventure, 56*l.* 14*s.* Secondly, *David*'s Accompt pro-

proper, Dr to his Accompt in Co. 15*l.* 2*s.* 4*d.*  $\frac{3}{4}$ . for his proportional Share hereof. *Daniel's* Ditto, 18*l.* 18*s.* *Duncan's* Ditto, 22*l.* 13*s.* 7*d.*  $\frac{1}{4}$ . 5th. Sundries, Drs to Adventure to Sea, in Co. &c. 312*l.* viz.

Sugar in Co. betwixt *David*, *Daniel*, and *Duncan*, according to Proportions thercin, for the Value of the said Sugar entrusted to him, 116*l.*

*Daniel's* Accompt proper, for the Value of what he receives from on board, 100*l.*

*Duncan's* Accompt proper for Ditto, 96*l.* Secondly, *David's* Accompt in Co. Dr to his Accompt proper, 83*l.* 4*s.* for his proportional Share of the whole Returns.

*Daniel's* Ditto, 104*l.* *Duncan's* Ditto, 124*l.* 16*s.*

Thus far from the Question, the next from the Ledger.

Each One's respective Gain, being carried to his Accompt in Co. and the Articles composing the Balance properly collected, then it will stand thus :

Dr		Balance in Co.		Cr	
		<i>l.</i>	<i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To Sugar in Co. } &c. for its Value }	116	0	0	By <i>David's</i> Ac- compt proper, due to him ——— }	68 1 7 $\frac{1}{4}$
				By <i>Daniel's</i> Ac- compt proper, due to him ——— }	41 16 0
				By <i>Duncan's</i> Ac- compt proper, due to him ——— }	6 2 4 $\frac{3}{4}$
		<hr/>	<hr/>		<hr/>
		116	0 0		116 0 0
		<hr/>	<hr/>		<hr/>

*David thus, in his own private Books.*

1st. My Accompt in Co. with *Daniel* and *Duncan*, Dr to Goods proper, for my proportional Share in this Adventure, 48*l.* 2d. My Accompt proper with Ditto, Dr to Cash, for Charges paid by me on this Adventure, 42*l.* 13*s.* 4*d.* Secondly, my Accompt in Co. with *Daniel* and *Duncan*, Dr to my Accompt proper with Ditto, 11*l.* 7*s.* 6*d.*  $\frac{3}{4}$ . for my proportional Share of these Charges. 3d. Cash, Dr to my Accompt proper with Ditto, received of *Daniel* and *Duncan*, their respective Shares of these Charges, 31*l.* 5*s.* 9*d.*  $\frac{1}{4}$ . 4th. My Accompt in Co. with *Daniel* and *Duncan*, Dr to my Accompt proper with Ditto, for my proportional Share of Charges paid by *Daniel*, 15*l.* 2*s.* 4*d.*  $\frac{3}{4}$ . 5th. My Accompt proper with *Daniel* and *Dun-*

*Duncan*, Dr to my Accompt in Co. with Ditto, for my proportional Share of the whole Returns, 83*l.* 4*s.* See the 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *Edward's* private Journal, Question 2d, foregoing.

Dr	Balance			Cr	
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>	
To my Accompt pro- per, due to me —	68	1	7 $\frac{1}{4}$	By Goods proper for their Value, or Stock rather at first	48 0 0
				By Cash out of Pock- et, or Stock rather at first —	11 7 6 $\frac{3}{4}$
				By Profit and Loss, for my Gain —	8 14 0 $\frac{1}{2}$
	<hr/>			<hr/>	
	68	1	7 $\frac{1}{4}$	68 1 7 $\frac{1}{4}$	

*Daniel thus, in his own private Books.*

1st. My Accompt in Co. with *David*, Dr to Goods proper, for my proportional Share in this Adventure, 60*l.* 2d. Ditto, Dr to my Accompt proper with Ditto, for my proportional Share of *David's* Charges, 14*l.* 4*s.* 5*d.*  $\frac{1}{4}$ . 3d. My Accompt proper with *David*, Dr to Cash, paid him my Share of his Charges, 14*l.* 4*s.* 5*d.*  $\frac{1}{4}$ . 4th. Ditto, Dr to Ditto, for Charges paid by me on this Adventure, 56*l.* 14*s.* Secondly, my Accompt in Co. with *David*, Dr to my Accompt proper with Ditto, 18*l.* 18*s.* for my proportional Share of these Charges. 5th. Cotton, Dr to my Accompt proper with *David*, for what I have received from on board, 100*l.* 6th. My Accompt proper with *David*, Dr to my Accompt in Co. with Ditto, for my proportional Share of the whole Returns, 104*l.*

See the 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *Edward's* private Journal, Question 2d, foregoing.

*Dr*



## QUESTION V.

As my Author gives a Journal and Ledger to this Question, by *Simon*, as Trustee for the Co. in this Method therefore I shall leave this to the Learner's own Exercise (or else refer him to the Author himself, or to the contracted Journal, following Method 2d) - and proceed to shew how *Simon*, *Socrates*, and *Samuel*, keep their Accounts in their private Books, to answer their corresponding Accounts in the Co's Books.

*Simon thus, in his own private Books.*

*March* 1st, 1760, and 1st. Stock Dr to *Samuel*, as per his Account in my old Ledger, 10*l*. 2d. My Account in Co. with *Socrates* and *Samuel*, Dr to my Account proper with Ditto, for my  $\frac{1}{3}$  of 20 Tons of Lead, bought of *Michael Merchant*, and payable in 6 Months, 93*l*. 6*s*. 8*d*. 3d. My Account proper with *Socrates* and *Samuel*, Dr to Sundries, 155*l*. viz. To Cash, paid for 2000*lb*. of Leather, at 6*d*. besides 60*l*. for Charges, 110*l*. To Flannel, for 600 Yards, taken out of my Warehouse, at 18*d*. per Yard, 45*l*. Secondly, my Account in Co. with *Socrates* and *Samuel*, Dr to my Account proper with Ditto, 51*l*. 13*s*. 4*d*. for my  $\frac{1}{3}$  Share of the whole Sum. *March* 16th, and 4th. Sundries Drs to my Account proper with *Socrates* and *Samuel*, 73*l*. 6*s*. 8*d*. viz.

Cash, received of *Socrates*, for his Share of Leather and Charges, 36*l*. 13*s*. 4*d*.

Ditto, received in Part of *Samuel* for Ditto, 16*l*. 13*s*. 4*d*.

*Samuel* paid him what I owed him, 10*l*.

*William Lowe* received a Bill on him for the Rest, 10*l*.

*July* 8th, and 5th. My Account proper with *Socrates* and *Samuel*, Dr to my Account in Co. with Ditto, for my  $\frac{1}{3}$  Share of 2352 Dollars, at 50*d*. per Dollar, being the Net Proceeds of the Voyage to *Leghorn*, 163*l*. 6*s*. 8*d*. *July* 16th, and 6th. Ditto, Dr to Ditto, for my  $\frac{1}{3}$  Share of the Gain made by Exchange, 3*l*. 5*s*. 4*d*. *August* 10th, and 7th. Ditto, Dr to Ditto, for my  $\frac{1}{3}$  Share of the Gain made by Ditto, 3*l*. 5*s*. 4*d*. *August* 12th, and 8th. Cash, Dr to my Account proper with *Socrates* and *Samuel*, for my  $\frac{1}{3}$  Share of 1176 Dollars, at 52*d*. per Dollar, taken to my own Account, 84*l*. 18*s*. 8*d*. 9th. My Account proper with *Socrates* and *Samuel*, Dr to Sundries, 10*l*. 19*s*. 6*d*.  $\frac{1}{2}$ , viz. To Cash, for Charges by me paid, 3*l*. 6*s*. 8*d*. To Profit and Loss, for my Commission, 7*l*. 12*s*. 10*d*.  $\frac{1}{2}$ . Secondly, my Account in Co. with *Socrates* and *Samuel*, Dr to my Account proper with Ditto, 3*l*. 13*s*. 2*d*.  $\frac{1}{6}$ , for my  $\frac{1}{3}$  Share of both.

See the 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *Edward's* private Journal,  
Question 2d, foregoing.

Dr

Dr	Balance	Cr
	<i>l. s. d.</i>	<i>l. s. d.</i>
To my Accompt proper, due to me	} 28 18 4 $\frac{1}{2}$	By Flannel for its Cost, or Stock ra-
To Cash, for so much on Hand —		ther at first —
To Stock, for what I first owed —	} 24 18 8	By Profit and Loss,
To <i>William Love</i> , due to me —		for my Gain —
	} 10 0 0	} 28 17 0 $\frac{1}{2}$
	} 10 0 0	
	<hr/> 73 17 0 $\frac{1}{2}$ <hr/>	<hr/> 73 17 0 $\frac{1}{2}$ <hr/>

*Socrates thus, in his own private Books.*

March 1st 1760, and 1st. My Accompt in Co. with Simon, Dr to my Accompt proper with Ditto, for my  $\frac{1}{3}$  Share of the Voyage to Leghorn, 145*l.* March 16th, and 2d. My Accompt proper with Simon, Dr to Cash, paid Simon my  $\frac{1}{3}$  Share for Leather and Charges, 36*l.* 13*s.* 4*d.* July 8th, and 3d. Ditto, Dr to my Accompt in Co. with Ditto, for my  $\frac{1}{3}$  Share of 2352 Dollars, at 50*d.* per Dollar, being the Net Proceeds of the Voyage to Leghorn, 163*l.* 6*s.* 8*d.* July 16th, and 4th. Ditto, Dr to Ditto, for my  $\frac{1}{3}$  Share of Gain made by Exchange, 3*l.* 5*s.* 4*d.* August 10th, and 5th. Ditto, Dr to Ditto, for my  $\frac{1}{3}$  Share of Gain made by Ditto, 3*l.* 5*s.* 4*d.* August 12th, and 6th. Cash, Dr to my Accompt proper with Simon, for my  $\frac{1}{3}$  Share of 1176 Dollars, at 52*d.* per Dollar, taken to my own Accompt 84*l.* 18*s.* 8*d.* 7th. My Accompt in Co. with Simon, Dr to my Accompt proper with Ditto, for my  $\frac{1}{3}$  Share of his Charges and Commission, 3*l.* 13*s.* 2*d.*  $\frac{1}{6}$ . See the 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of Edward's private Journal, Question 2d, foregoing.

Dr		Balance		Cr	
		<i>l. s. d.</i>		<i>l. s. d.</i>	
To Cash, for so much	}	48 5 4	By my Accompt pro-	}	27 1 2 $\frac{1}{2}$
on Hand —			per, due by me —		
			By Profit and Loss,		
			for my Gain —		21 4 1 $\frac{1}{2}$
		<hr/> 48 5 4 <hr/>			<hr/> 48 5 4 <hr/>
		3 C 2			Sa-

Samuel *thus*, in his own private Books.

March 1st, 1760, and 1st. Simon, Dr to Stock, as *per* his Account in my old Ledger, 10*l*. 2d. My Account in Co. with Simon, Dr to my Account proper with Ditto, for my  $\frac{1}{3}$  Share of the Voyage to Leghorn, 145*l*.

March 16th, and 3d. My Account proper with Simon, Dr to Sundries, 36*l*. 13*s*. 4*d*. viz.

	l.	s.	d.
To Cash, paid Simon, in Part for Leather and Charges	16	13	4
To Simon, for so much stopped with him	10	0	0
To William Love, for my Bill on him for the Rest	10	0	0

July 8th, and 4th. Ditto, Dr to my Account in Co. with Simon, for my  $\frac{1}{3}$  Share of 2352 Dollars, at 50*d*. *per* Dollar, being the Net Proceeds of the Voyage to Leghorn, 163*l*. 6*s*. 8*d*. July 16th, and 5th, Ditto, Dr to Ditto, for my  $\frac{1}{3}$  Share of the Gain made by Exchange, 3*l*. 5*s*. 4*d*. August 10th, and 6th. Ditto, Dr to Ditto, for my  $\frac{1}{3}$  Share of the Gain made by Ditto, 3*l*. 5*s*. 4*d*. August 12th, and 7th. Cash. Dr to my Account proper with Simon, for my  $\frac{1}{3}$  Share of 1176 Dollars, at 52*d*. *per* Dollar, taken to my own Account, 84*l*. 18*s*. 8*d*. 8th. My Account in Co. with Simon, Dr to my Account proper with Ditto, for my  $\frac{1}{3}$  Share of his Charges and Commission, 3*l*. 13*s*. 2*d*.  $\frac{1}{8}$ . See 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of Edward's private Journal, Question 2d, foregoing.

Dr	Balance	Cr	
	l. s. d.	l. s. d.	
To Cash, for so much	}	By my Account pro-	}
on Hand		per, due by me	
		By Stock, due to me	
		By William Love,	
		due to him for my	
		Bill	
		By Profit and Loss,	
		for my Gain	
	68 5 4		68 5 4

Question 6th. *Journalized in separate Books by James, as Trustee for the Co.*

1st. Voyage to Virginia, in Co. betwixt Jacob, Joseph, John and James,  $\frac{1}{4}$  each, Dr to Sundries, 420*l*. viz. To Jacob's Account in

in Co. for his Share of the Ship, 105*l*. To *Joseph's* Accompt in Co. for his Share of Ditto, 105*l*. To *John's* Accompt in Co. for his Share of Ditto, 105*l*. To *James's* Accompt in Co. for his Share of Ditto, 105*l*. 2d. Ditto, Dr to *Samuel Crouch*, for fundry Goods bought of him, payable at 2 Months, 636*l*. 10*s*. Secondly, *Jacob's* Accompt proper, Dr to his Accompt in Co. 159*l*. 2*s*. 6*d*. for his  $\frac{1}{4}$  Share of this Purchase. *Joseph's* Ditto, 159*l*. 2*s*. 6*d*. *John's* Ditto, 159*l*. 2*s*. 6*d*. *James's* Ditto, 159*l*. 2*s*. 6*d*. 3d. Ditto, Dr to Sundries, 147*l*. 11*s*. 8*d*. viz. To *Jacob's* Accompt proper, for Charges paid by him, 67*l*. 15*s*. To *Joseph's* Accompt proper for Ditto, 28*l*. 6*s*. 8*d*. To *John's* Accompt proper for Ditto, 35*l*. To *James's* Accompt proper for Ditto, 16*l*. 10*s*. Secondly, *Jacob's* Accompt proper, Dr to his Accompt in Co. 36*l*. 17*s*. 11*d*. for his  $\frac{1}{4}$  Share of these Charges. *Joseph's* Ditto, 36*l*. 17*s*. 11*d*. *John's* Ditto, 36*l*. 17*s*. 11*d*. *James's* Ditto, 36*l*. 17*s*. 11*d*. 4th. *Samuel Crouch*, Dr to Sundries, 636*l*. 10*s*. viz. To *Jacob's* Accompt proper, paid by him, 197*l*. To *Joseph's* Accompt proper Ditto, 248*l*. To *John's* Accompt proper Ditto, 185*l*. To Voyage to *Virginia*, in Co. &c. for what he abates the Co. 6*l*. 10*s*. Secondly, *Jacob's* Accompt in Co. Dr to his Accompt proper, 1*l*. 12*s*. 6*d*. for his  $\frac{1}{4}$  of this Abatement. *Joseph's* Ditto, 1*l*. 12*s*. 6*d*. *John's* Ditto, 1*l*. 12*s*. 6*d*. *James's* Ditto, 1*l*. 12*s*. 6*d*. 5th. Voyage to *Virginia*, in Co. &c. Dr to *James*, his Accompt proper, for Charges paid by him, 19*l*. 16*s*. 8*d*. Secondly, *Jacob's* Accompt proper, Dr to his Accompt in Co. 4*l*. 19*s*. 2*d*. for his  $\frac{1}{4}$  Share of these Charges. *Joseph's* Ditto, 4*l*. 19*s*. 2*d*. *John's* Ditto, 4*l*. 19*s*. 2*d*. *James's* Ditto, 4*l*. 19*s*. 2*d*. 6th. Sundries Drs to Voyage to *Virginia*, in Co. &c. 575*l*. viz. Voyage from *Virginia*, in Co. betwixt *Jacob*, *Joseph*, *John* and *James*,  $\frac{1}{4}$  each, for the Value of 80000*lb*. of Tobacco shipped homewards, 400*l*. *Elias Burnet*, of *London*, for a Bill drawn on him by the Purchase of the Co's Goods, 175*l*. Secondly, *Jacob's* Accompt in Co. Dr to his Accompt proper, 43*l*. 15*s*. for his  $\frac{1}{4}$  of this Bill. *Joseph's* Ditto, 43*l*. 15*s*. *John's* Ditto, 43*l*. 15*s*. *James's* Ditto, 43*l*. 15*s*. 7th. Voyage from *Virginia*, &c. Dr to Sundries, 1526*l*. 5*s*. viz. To *Jacob's* Accompt in Co. for his  $\frac{1}{4}$  Share of Duty paid, 381*l*. 11*s*. 3*d*. To *Joseph's* Accompt in Co. for Ditto, 381*l*. 11*s*. 3*d*. To *John's* Accompt in Co. for Ditto, 381*l*. 11*s*. 3*d*. To *James's* Accompt in Co. for Ditto, 381*l*. 11*s*. 3*d*. 8th. Sundries, Drs to Voyage from *Virginia*, in Co. &c. 400*l*. viz. *Jacob's* Accompt in Co. for his  $\frac{1}{4}$  Share withdrawn, 100*l*. *Joseph's* Accompt in Co. for Ditto, 100*l*. *John's* Accompt in Co. for Ditto, 100*l*. *James's* Accompt in Co. for Ditto, 100*l*. 9th. Cash, in Co. &c. Dr to *Elias Burnet*, received the Bill drawn on him, 175*l*. 10th. Voyage from *Virginia*, in Co. &c. Dr to Sundries, 129*l*. 10*s*. viz. To *Joseph's* Accompt proper, for Charges paid by him, 37*l*. 10*s*. To *James's* Accompt proper for Ditto,



92<sup>l</sup>. Secondly, *Jacob's* Accompt proper, Dr to his Accompt in Co. 32<sup>l</sup>. 7s. 6d. for his  $\frac{1}{4}$  Share of these Charges. *Joseph's* Ditto, 32<sup>l</sup>. 7s. 6d. *John's* Ditto, 32<sup>l</sup>. 7s. 6d. *James's* Ditto, 32<sup>l</sup>. 7s. 6d. 11<sup>th</sup>. *John's* Accompt proper, Dr to Voyage from *Virginia*, in Co. &c. received of Mr. *Eachard*, the Insurer, 265<sup>l</sup>. Secondly, *Jacob's* Accompt in Co. Dr to his Accompt proper, 66<sup>l</sup>. 5s. for his  $\frac{1}{4}$  Share of this Sum. *Joseph's* Ditto, 66<sup>l</sup>. 5s. *John's* Ditto, 66<sup>l</sup>. 5s. *James's* Ditto, 66<sup>l</sup>. 5s. 12<sup>th</sup>. Voyage from *Virginia*, in Co. &c. Dr to *James's* Accompt proper, for Charges paid by him, 42<sup>l</sup>. 11s. 6d. Secondly, *Jacob's* Accompt proper, Dr to his Accompt in Co. 10<sup>l</sup>. 12s. 10d.  $\frac{1}{2}$ . for his  $\frac{1}{4}$  Share of these Charges. *Joseph's* Ditto, 10<sup>l</sup>. 12s. 10d.  $\frac{1}{2}$ . *John's* Ditto, 10<sup>l</sup>. 12s. 10d.  $\frac{1}{2}$ . *James's* Ditto, 10<sup>l</sup>. 12s. 10d.  $\frac{1}{2}$ .

Thus far from the Question, the next from the Ledger:

Each Partner his Accompt in Co. being debited to the Voyages in Co. for their respective Losses thereby, and the Articles composing the Balance properly collected, then it will stand thus:

Dr	Balance in Co.				Cr		
	l.	s.	d.		l.	s.	d.
To Cash, in Co. for } so much on Hand }	175	0	0	By <i>James's</i> Acc. } proper, due to him }	38	10	8 $\frac{1}{2}$
To <i>John's</i> Accompt } proper, due by him }	177	7	5 $\frac{1}{2}$	By <i>Joseph's</i> Acc. } proper, due to him }	181	9	2 $\frac{1}{2}$
				By <i>Jacob's</i> Acc. } proper, due to him }	132	7	6 $\frac{1}{2}$
	<hr/> 352 7 5 $\frac{1}{2}$ <hr/>				<hr/> 352 7 5 $\frac{1}{2}$ <hr/>		

N. B. With Respect to the last Article but one, namely, where Mr. *Eachard* pays *John*, 265<sup>l</sup>. if Mr. *Eachard* had been made Dr for 425<sup>l</sup>. to the Voyage from *Virginia*, in Co. &c. and then Cr by *John*, for 265<sup>l</sup>. and by Voyage from *Virginia*, in Co. &c. for 160<sup>l</sup>. the Discount, and each Partner's proper Accompt had been debited and credited for their respective Shares of 425<sup>l</sup>. and 160<sup>l</sup>. the Result would have come to the same, though not so concise.

### James thus, in his own private Books.

1<sup>st</sup>. My Accompt in Co. with *Joseph*, *Jacob* and *John*, Dr to Cash, paid for my  $\frac{1}{4}$  Share of a Ship in Co. with Ditto, 105<sup>l</sup>. 2<sup>d</sup>. Ditto, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of fundry Goods bought of *Samuel Crouch*, 159<sup>l</sup>. 2s. 6d. 3<sup>d</sup>. Ditto, Dr to Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *Jacob*, *Joseph*, and *John*, 32<sup>l</sup>. 15s. 5d. 4<sup>th</sup>. My Accompt proper with *Joseph*, *Jacob*, and *John*, Dr to Cash, for Charges paid by me at shipping off.

off our Goods, 16*l.* 10*s.* Secondly, my Accompt in Co. with *Joseph*, *Jacob*, and *John*, Dr to my Accompt proper with Ditto, 4*l.* 2*s.* 6*d.* for my  $\frac{1}{4}$  Share of these Charges. 5th. My Accompt proper with *Joseph*, *Jacob*, and *John*, Dr to my Accompt in Co. with Ditto, for my  $\frac{1}{4}$  Share of what *Samuel Crouch* abates the Co. 1*l.* 12*s.* 6*d.* 6th. Ditto, Dr to Cash, for Charges paid by me, 19*l.* 16*s.* 8*d.* Secondly, my Accompt in Co. with *Joseph*, *Jacob*, and *John*, Dr to my Accompt proper with Ditto, 4*l.* 19*s.* 2*d.* for my  $\frac{1}{4}$  Share of these Charges. 7th. My Accompt in Co. with *Joseph*, *Jacob*, and *John*, Dr to Cash, for my  $\frac{1}{4}$  Share of Duty paid at the Landing our Tobacco, 381*l.* 11*s.* 3*d.* 8th. Tobacco, Dr to my Accompt in Co. with *Joseph*, *Jacob*, and *John*, for  $\frac{1}{4}$  Share of 7200*lb.* withdrawn by me, 100*l.* 9th. My Accompt proper with *Joseph*, *Jacob*, and *John*, Dr to my Accompt in Co. with Ditto, for my  $\frac{1}{4}$  Share of *Elias Burnet's* Bill, 43*l.* 15*s.* 10th. Ditto, Dr to Cash, for Charges paid by me, 92*l.* Secondly, My Accompt in Co. with *Joseph*, *Jacob*, and *John*, Dr to my Accompt proper with Ditto, 23*l.* for my  $\frac{1}{4}$  of these Charges. 11th. My Accompt in Co. with *Joseph*, *Jacob*, and *John*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *Joseph*, 9*l.* 7*s.* 6*d.* 12th. My Accompt proper with *Joseph*, *Jacob*, and *John*, Dr to my Accompt in Co. with Ditto, for my  $\frac{1}{4}$  Share of *John's* Receipts of *Eachard*, 66*l.* 5*s.* 13th. Ditto, Dr to Cash, for Charges paid by me, 42*l.* 11*s.* 6*d.* Secondly, My Accompt in Co. with *Joseph*, *Jacob*, and *John*, Dr to my Accompt proper with Ditto, 10*l.* 12*s.* 10*d.*  $\frac{1}{2}$  for my  $\frac{1}{4}$  Share of these Charges.

See the 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

Profit and Loss, being debited to my Accompt in Co. for my Share of the Loss, and the Articles composing the Balance properly collected, then it will stand thus :

Dr		Balance		Cr	
		<i>l.</i>	<i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To my Accompt } proper, due to me }		38	10 8 $\frac{1}{2}$	By Cash, for so much out of Pocket, or Stock rather at first }	657 9 5
To Tobacco, for its Cost — }		100	0 0		
To Profit and Loss, lost — }		518	18 8 $\frac{1}{2}$		
		<hr/> 657 9 5 <hr/>			<hr/> 657 9 5 <hr/>

Jacob

*Jacob thus, in his own private Books.*

1st. My Accompt in Co. with *James*, Dr to Cash, paid for my  $\frac{1}{4}$  Share of a Ship in Co. with Ditto, 105*l*. 2*d*. Ditto, Dr to my Accompt proper with *James*, for my  $\frac{1}{4}$  Share of fundry Goods bought of *Samuel Crouch*, 159*l*. 2*s*. 6*d*. 3d. My Accompt proper with *James*, Dr to Cash, for Charges paid by me at shipping off our Goods, 67*l*. 15*s*. Secondly, my Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, 16*l*. 18*s*. 9*d*. for my  $\frac{1}{4}$  Share of these Charges. 4th. Ditto, Dr to Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *Joseph*, *John*, and *James*, 19*l*. 19*s*. 2*d*. 5th. My Accompt proper with *James*, Dr to Sundries, 198*l*. 12*s*. 6*d*. viz. To Goods proper for what I have paid *Samuel Crouch*, 197*l*. To my Accompt in Co. with *James*, for my  $\frac{1}{4}$  Share of what *Samuel Crouch* abates the Co. 1*l*. 12*s*. 6*d*. 6th. My Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *James*, 4*l*. 19*s*. 2*d*. 7th. My Accompt in Co. with *James*, Dr to Cash, for my  $\frac{1}{4}$  Share of Duty paid at Landing our Tobacco, 381*l*. 11*s*. 3*d*. 8th. Sundries, Drs to my Accompt in Co. with *James*, 143*l*. 15*s*. viz. Tobacco for my  $\frac{1}{4}$  Share of 72000*lb*. withdrawn by me, 100*l*. My Accompt proper with *James*, for my  $\frac{1}{4}$  Share of *Elias Burnet's* Bill, 43*l*. 15*s*. 9th. My Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *James*, 23*l*. 10th. Ditto, Dr to Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *Joseph*, 9*l*. 7*s*. 6*d*. 11th. My Accompt proper with *James*, Dr to my Accompt in Co. with Ditto, for my  $\frac{1}{4}$  Share of *John's* Receipts of *Eachard*, 66*l*. 5*s*. 12th. My Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *James*, 10*l*. 12*s*. 10*d*.  $\frac{1}{2}$ .

See the 2 Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *James's* private Journal.

Dr	Balance				Cr		
	l.	s.	d.		l.	s.	d.
To my Accompt proper, due to me	132	7	6½	By Cash out of Pock- et, or Stock rather	554	6	3
To Tobacco, for its Cost				at first			
To Profit and Loss, lost	100	0	0	By Goods proper for their Value, or	197	0	0
	518	18	8½	Stock rather at first			
	<hr/> 751 6 3 <hr/>				<hr/> 751 6 3 <hr/>		

*Joseph*

*Joseph thus, in his own private Books.*

1st. My Accompt in Co. with *James*, Dr to Cash, paid for my  $\frac{1}{4}$  Share of a Ship, in Co. with Ditto, 105*l.* 2d. Ditto, Dr to my Accompt proper with *James*, for my  $\frac{1}{4}$  Share of sundry Goods bought of *Samuel Crouch*, 159*l.* 2*s.* 6*d.* 3d. Ditto, Dr to Ditto, for my  $\frac{1}{4}$  Share of Charges, paid by *Jacob*, *John*, and *James*, 29*l.* 16*s.* 3*d.* 4th. My Accompt proper with *James*, Dr to Cash, for Charges paid by me at shipping off our Goods, 28*l.* 6*s.* 8*d.* Secondly, my Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, 7*l.* 1*s.* 8*d.* for my  $\frac{1}{4}$  Share of these Charges. 5th. My Accompt proper with *James*, Dr to Sundries, 249*l.* 12*s.* 6*d.* viz. To *George Sandys*, for my Bill on him to *Samuel Crouch*, 248*l.* To my Accompt in Co. with *James*, for my  $\frac{1}{4}$  Share of what *Samuel Crouch* abates the Co. 1*l.* 12*s.* 6*d.* 6th. My Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *James*, 4*l.* 19*s.* 2*d.* 7th. Ditto, Dr to Cash, for my  $\frac{1}{4}$  Share of Duty paid at the Landing our Tobacco, 38*l.* 11*s.* 3*d.* 8th. Sundries, Drs to my Accompt in Co. with *James*, 143*l.* 15*s.* viz. Tobacco, for my  $\frac{1}{4}$  Share of 7200*lb.* withdrawn by me, 100*l.* My Accompt proper with *James*, for my  $\frac{1}{4}$  Share of *Elias Burnet's* Bill, 43*l.* 15*s.* 9th. My Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *James*, 23*l.* 10th. My Accompt proper with *James*, Dr to Cash, for Charges paid by me, 37*l.* 10*s.* Secondly, my Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, 9*l.* 7*s.* 6*d.* for my  $\frac{1}{4}$  Share of these Charges. 11th. My Accompt proper with *James*, Dr to my Accompt in Co. with Ditto, for my  $\frac{1}{4}$  Share of *John's* Receipts of *Eathard*, 66*l.* 5*s.* 12th. My Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *James*, 10*l.* 12*s.* 10*d.*  $\frac{1}{2}$ .

See the 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of *James's* private Journal.

Dr	Balance				Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To my Accompt } proper, due to me }	181	9	2 $\frac{1}{2}$	By Cash out of } Pocket, or Stock }	552	7	11
To Tobacco for its } Cost ——— }	100	0	0	rather at first — }			
To Profit and Loss, } lost ——— }	518	18	8 $\frac{1}{2}$	By <i>George Sandys</i> , } for my Bill on him }	248	0	0
	<hr/> 800 7 11 <hr/>				<hr/> 800 7 11 <hr/>		

3 D

John

John thus, in his own private Books.

1st. My Accompt in Co. with *James*, Dr to Cash; paid for my  $\frac{1}{4}$  Share of a Ship in Co. with Ditto, 105*l.* 2d. Ditto, Dr to my Accompt proper with *James*, for my  $\frac{1}{4}$  Share of fundry Goods bought of *Samuel Crouch*, 159*l.* 2*s.* 6*d.* 3d. Ditto, Dr to Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *Jacob*, *Joseph*, and *James*, 28*l.* 2*s.* 11*d.* 4th. My Accompt proper with *James*, Dr to Cash, for Charges paid by me at shipping off our Goods, 35*l.* Secondly, my Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, 8*l.* 15*s.* for my  $\frac{1}{4}$  Share of these Charges. 5th. My Accompt proper with *James*, Dr to Sundries, 186*l.* 12*s.* 6*d.* viz. To Cash, for what I have paid *Samuel Crouch*, 185*l.* To my Accompt in Co. with *James*, for my  $\frac{1}{4}$  Share of what *Samuel Crouch* abates the Co. 1*l.* 12*s.* 6*d.* 6th. My Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *James*, 4*l.* 19*s.* 2*d.* 7th. Ditto, Dr to Cash, for  $\frac{1}{4}$  Share of Duty paid at the Landing our Tobacco, 381*l.* 11*s.* 3*d.* 8th. Sundries, Dr to my Accompt in Co. with *James*, 143*l.* 15*s.* viz. Tobacco, for my  $\frac{1}{4}$  Share of 72000*lb.* withdrawn by me, 100*l.* My Accompt proper with *James*, for my  $\frac{1}{4}$  Share of *Elias Burnet's* Bill, 43*l.* 15*s.* 9th. My Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *James*, 23*l.* 10th. Ditto, Dr to Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *Joseph*, 9*l.* 7*s.* 6*d.* 11th. Cash, Dr to my Accompt proper with *James*, received of Mr. *Eachard*, for the Co's Use, 265*l.* Secondly, my Accompt proper with *James*, Dr to my Accompt in Co. with Ditto, 66*l.* 5*s.* for my  $\frac{1}{4}$  Share hereof. 12th. My Accompt in Co. with *James*, Dr to my Accompt proper with Ditto, for my  $\frac{1}{4}$  Share of Charges paid by *James*, 10*l.* 12*s.* 10*d.*  $\frac{1}{2}$ .

See the 2d Confectary for unfixed Co's.

Thus far from the Question, the next from the Lcdger.

For the Rest, see the Conclusion of *James's* private Journal.

Dr			Balance			Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
To Tobacco for its Cost	}	100	0 0	By my Accompt proper, due by me	}	177	7	5 $\frac{1}{2}$
To Profit and Loss, lost				By Cash out of Pocket, or Stock rather at first				
			518 18 8 $\frac{1}{2}$			441	11	3
			<hr/> 618 18 8 $\frac{1}{2}$ <hr/>			<hr/> 618 18 8 $\frac{1}{2}$ <hr/>		

## OBSERVATION.

I have in the private Journals before inserted, and in the following private Journals too, supposed the Learner already capable to make a Register from each primitive Question under Consideration, in each of the Partner's own private Books, of what each Partner has received from, or delivered to the Co. or otherwise, of what he owes, or wants of them, in the same Manner as is already done in *Jones's* 6 Questions before inserted, which see; or that he is capable, by the Strength of his Memory (which is *Weir's* and *Stephen's* Method) to imagine such a Register as deducible and made from each primitive Question in each respective Partner's own private Books, to which the several private Journals, before, and after this inserted, of the said Questions, under Consideration, do answer; which said private Journals will point out an easy Method how the said Register ought to be made, and inserted in the Books of each Partner to any one who will set himself about it; and therefore I here advise the Learner, first to read over the several private Waste-Books which I have drawn from *Jones's* 6 Questions, and when he has done this, then to sit down and endeavour to draw the like private Waste-Books from these Questions, under Consideration, and compare them with the private Journals herein inserted, both at full Length, and in a contracted Manner, which will give him so full and compleat a Notion of this Method of keeping accmpts, that he will need no further Instruction; and it is for this Reason, and the Want of Room, that I myself have omitted them, contrary to my first Design.



*And 2dly. The before cited 6 Questions of MAIR in Co. Accmpts stated, according to WEIR's Method, when each Partner has only an Accmpt proper, or current.*

*N. B.* As I have given the preceding Set of Journals at full Length, I shall, for the Sake of Brevity, give the following in a contracted Manner.

*Question 1st. Journalized in separate Books by Robert, as Trustee for the Co.*

See the 1st Case for unfixed Companies.

1st. Broad-Cloth, Dr to Sundries, 208l. viz. To Robert, 108l. To Roger, 100l. 2d. Ditto, Dr to Laurance Lowe, 37l. 10s. 3d. Sun-

Sundries, Drs to Broad-Cloth, 143*l.* viz. Cash, 116*l.* Robert, 27*l.* 4th. Sundries, Drs to Ditto, 121*l.* 10*s.* viz. Cash, 60*l.* Roger, 61*l.* 10*s.* 5th. Laurance Love, Dr to Sundries, 37*l.* 10*s.* viz. To Cash, 37*l.* To Broad-Cloth, 10*s.*

Thus far from the Question, the next from the Ledger.

The Gain of each Partner being carried to his Accompt, or the whole Gain first to Profit and Loss, and then each Partner's Share to his Accompt, and the Articles composing the Balance properly collected, then it will stand as before set down in the Ledger to this Question, which see.

*Robert thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Broad-Cloth, 108*l.* 2d. Stock, Dr to John Cole, 27*l.* 3d. John Cole, Dr to the Co. 27*l.* 4th. The Co. Dr to Profit and Loss, 10*l.* 2*s.* 6*d.* Collect the Balance, and it will stand as before set down in the Ledger to this Question, which see.

*Roger thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Broad-Cloth, 100*l.* 2d. Stock, Dr to Bills payable, 61*l.* 10*s.* 3d. Bills payable, Dr to the Co. 61*l.* 10*s.* 4th. The Co. Dr to Profit and Loss, 9*l.* 7*s.* 6*d.* Collect the Balance, and it will stand as before set down in the Ledger to this Question, which see.

*Question 2d. Journalized in separate Books by Edward, as Trustee for the Co.*

See the 1st Case, for unfixed Co's.

1st. Voyage to Virginia, per the Thistle, A. B. Master, Dr to Sundries, 46*l.* 13*s.* 4*d.* viz. To Ebenezer, 30*l.* To Edward, 16*l.* 13*s.* 4*d.* 2d. Ditto, Dr to Oliver Hart, 50*l.* 3d. Ditto, Dr to Edward, 2*l.* 10*s.* 4th. Oliver Hart, Dr to Sundries, 50*l.* viz. To Ebenezer, 19*l.* 11*s.* 8*d.* To Edward, 30*l.* 8*s.* 4*d.* 5th. Voyage from Virginia, per the Thistle, A. B. Master, Dr to Sundries, 103*l.* 13*s.* 4*d.* viz. To Voyage to Virginia, per the Thistle, A. B. Master, 99*l.* 3*s.* 4*d.* To Edward, 4*l.* 10*s.* 6th. Cash, Dr to Voyage from Virginia, per the Thistle, A. B. Master, 40*l.* 7th. Sundries, Drs to Ditto, 105*l.* viz. Edward, 52*l.* 10*s.* Ebenezer, 52*l.* 10*s.*

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of the Co's Journal of the 1st Question by this 2d Method, and having collected the Balance, then

then it will stand as before set down in the Co's Journal of this Question by the 1st Method, which see.

*Edward thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Linen-Cloth, 16l. 13s. 4d. Ditto, Dr to Cash, 2l. 10s. 3d. Ditto, Dr to Ditto, 30l. 8s. 4d. 4th. Ditto, Dr to Ditto, 4l. 10s. 5th. Tobacco, Dr to the Co. 52l. 10s. 6th. The Co. Dr to Profit and Loss, 20l. 13s. 4d.

Collect the Balance, and it will stand as before set down in *Edward's* private Journal, by the 1st Method, which see.

*Ebenezer thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Linen-Cloth, 30l. 2d. Ditto, Dr to Cash, 19l. 11s. 8d. 3d. Tobacco, Dr to the Co. 52l. 10s. 4th. The Co. Dr to Profit and Loss, 20l. 13s. 4d.

Collect the Balance, and it will stand as before set down in *Ebenezer's* private Journal, by the 1st Method, which see.

Question 3d. *Journalized in separate Books by Hugh, as Trustee for the Co.*

See the 1st Case, for unfixed Co's.

1st. Adventure to Norway, Dr to Sundries, 39l. 8s. viz. To Hugh, 19l. 14s. To Henry, 19l. 14s. 2d. A. B. at Bergen, Dr to Adventure to Norway, 39l. 8s. 3d. Adventure from Norway, Dr to Sundries, 64l. 8s. viz. To A. B. at Bergen, 39l. 8s. To Hugh, 25l. 4th. Ditto, Dr to Ditto, 166l. 2s. viz. To Hugh, 67l. 10s. To Henry, 98l. 12s. 5th. Sundries, Drs to Adventure from Norway, 47l. 18s. 4d. viz. Cash, 30l. Joseph Stanhope, 17l. 18s. 4d. 6th. Henry, Dr to Joseph Stanhope, 17l. 18s. 4d. 7th. Ditto, Dr to Adventure from Norway, 67l. 16s. 8d. 8th. George Steel, Dr to Ditto, 76l. 13s. 4d. 9th. Sundries, Drs to George Steel, 76l. 13s. 4d. viz. Cash, 76l. 10s. Adventure from Norway, 3s. 4d. 10th. Linseed, Dr to Adventure from Norway, 85l. 10s. 11th. Sundries, Drs to Linseed, 85l. 10s. viz. Hugh, 42l. 15s. Henry, 42l. 15s. 12th. Adventure from Norway, Dr to Hugh, 4l. 10s. 8d.

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of the Co's Journal of the 1st Question by this 2d Method, and having collected the Balance, then it will stand as before set down in the Co's Journal of this Question, by the 1st Method, which see.

Hugh



*Hugh thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Cash, 19*l.* 14*s.* 2d. Ditto, Dr to Ditto, 25*l.* 3d. Ditto, Dr to Ditto, 67*l.* 10*s.* 4th. Linfeed, Dr to the Co. 42*l.* 15*s.* 5th. The Co. Dr to Cash, 4*l.* 10*s.* 8*d.* 6th. Ditto, Dr to Profit and Loss, 21*l.* 7*s.* 2*d.* Collect the Balance, and it will stand as before set down in *Hugh's* private Journal, by the 1st Method, which see.

*Henry thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Cash, 19*l.* 14*s.* 2d. Ditto, Dr to Ditto, 98*l.* 12*s.* 3d. Cash, Dr to the Co. 17*l.* 18*s.* 4*d.* 4th. Housing, Dr to Ditto, 67*l.* 16*s.* 8*d.* 5th. Linfeed, Dr to Ditto, 42*l.* 15*s.* 6th. The Co. Dr to Profit and Loss, 21*l.* 7*s.* 2*d.* Collect the Balance, and it will stand as before set down in *Henry's* private Journal, by the 1st Method, which see.

Question 4th. *Journalized in separate Books by David, as Trustee for the Co.*

See my Remarks on this Question, in the 1st Method of stating the Questions before laid down: See also Case 1st, for unfixed Co's.

1st. Adventure to Sea, Dr to Sundries, 180*l.* viz. To *David*, 48*l.* To *Daniel*, 60*l.* To *Duncan*, 72*l.* 2d. Ditto, Dr to *David*, 42*l.* 13*s.* 4*d.* 3d. *David*, Dr to Sundries, 31*l.* 5*s.* 9*d.*  $\frac{1}{4}$ . viz. To *Daniel*, 14*l.* 4*s.* 5*d.*  $\frac{1}{4}$ . To *Duncan*, 17*l.* 1*s.* 4*d.* 4th. Adventure to Sea, Dr to *Daniel*, 56*l.* 14*s.* 5th. Sundries, Drs to Adventure to Sea, 312*l.* viz. Sugar, 116*l.* *Daniel* 100*l.* *Duncan*, 96*l.*

Thus far from the Question, the next from the Ledger.

For the Rest, see the Conclusion of the Co's Journal of the 1st Question, by this 2d Method, and having collected the Balance, then it will stand as before set down in the Co's Journal of this Question, by the 1st Method, which see.

*David thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Goods proper, 48*l.* 2d. Ditto, Dr to Cash, 42*l.* 13*s.* 4*d.* 3d. Cash, Dr to the Co. 31*l.* 5*s.* 9*d.*  $\frac{1}{4}$ . 4th. The Co. Dr to Profit and Loss, 8*l.* 14*s.* 0*d.*  $\frac{1}{2}$ . Collect the Balance, and

and it will stand as before set down in *David's* private Journal, by the 1st Method, which see.

*Daniel thus, in his own private Books.*

See the Confectary to the first Case, for unfixed Co's.

1st. The Co. Dr to Goods proper, 60*l.* 2d. Ditto, Dr to Cash, 56*l.* 14*s.* 3d. Cotton, Dr to the Co. 100*l.* 4th. The Co. Dr to Cash, 14*l.* 4*s.* 5d.  $\frac{1}{4}$ . 5th. Ditto, Dr to Profit and Loss, 10*l.* 17*s.* 6d.  $\frac{3}{4}$ . Collect the Balance, and it will stand as before set down in *Daniel's* private Journal, by the 1st Method, which see.

*Duncan, in his own private Books thus :*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Goods proper, 72*l.* 2d. Ditto, Dr to Cash, 17*l.* 1*s.* 4d. 3d. Tamarinds and Ginger, Dr to the Co. 96*l.* 4th. The Co. Dr to Profit and Loss, 13*l.* 1*s.* 0d.  $\frac{3}{4}$ . Collect the Balance, and it will stand as before set down in *Duncan's* private Journal, by the 1st Method, which see.

*Question 5th. Journalized in separate Books by Simon, as Trustee for the Co.*

As I have given no Journal to this Question by *Simon*, as Trustee for the Co. in the former Method of stating these Questions (since my Author has given one himself) I shall here give one by this second Method of stating them. See Case 1st, for unfixed Companies.

1st. *March* 1st, 1760. Adventure to *Leghorn*, in the *Speedwell*, Captain *Mariner*, Dr to Sundries, 435*l.* viz. To *Michael Merchant*, 280*l.* To *Simon*, 155*l.* 2d. *March* 16th, *Simon*, Dr to Sundries, 73*l.* 6*s.* 8d. viz. To *Socrates*, 36*l.* 13*s.* 4d. To *Samuel*, 36*l.* 13*s.* 4d. 3d. *July* 8th, *John Pope*, of *Leghorn*, Dr to Adventure to Ditto, &c. 2352 Dollars, at 50d. = 490*l.* Sterling. 4th. *July* 16th, *George Rollin*, of *Bristol*, Dr to *John Pope*, of *Leghorn*, 1176 Dollars, at 52d. = 254*l.* 16*s.* Sterling. 5th. Cash, Dr to Ditto, 1176 Dollars, at 52d. = 254*l.* 16*s.* Sterling. 6th. *August* 12th, Sundries, Drs to Cash, 254*l.* 16*s.* viz. *Simon*, 84*l.* 18*s.* 8d. *Socrates*, 84*l.* 18*s.* 8d. *Samuel*, 84*l.* 18*s.* 8d. 7th. Adventure to *Leghorn*, &c. Dr to *Simon*, 10*l.* 19*s.* 6d.  $\frac{1}{2}$ .

Thus far from the Question, the next from the Ledger.

One third of the Gain by the Adventure, and by Exchange being carried to each One's Account, and the Articles composing the Balance properly collected, then it will stand thus :

*Dr*

Dr	Balance				Cr		
	<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>Socrates</i> , due by him	27	1	2½	By <i>Mic. Merchant</i> , due to him	280	0	0
To <i>Samuel</i> , due by him	27	1	2½	By <i>Simon</i> , due to him	28	18	4½
To <i>George Rollin</i> , due by him	254	16	0				
	<hr/> 308 18 4½ <hr/>				<hr/> 308 18 4½ <hr/>		

*Simon thus, in his own private Books.*

See the Confectary to the 1st Cafe, for unfixed Co's.

1st. *March* 1st, 1760. The Co. Dr to Sundries, 155*l.* viz. To Cash, 110*l.* To Flannel, 45*l.* 2d. *March* 16th. Cash, Dr to the Co. 36*l.* 13*s.* 4*d.* Stock, Dr to *Samuel*, 10*l.* 3d. Sundries, Drs to the Co. 36*l.* 13*s.* 4*d.* viz. Cash, 16*l.* 13*s.* 4*d.* *Samuel*, 10*l.* *William Love*, 10*l.* 4th. *August* 12th, Cash, Dr to the Co. 84*l.* 18*s.* 8*d.* 5th. The Co. Dr to Sundries, 10*l.* 19*s.* 6*d.* ½. viz. To Cash, 2*l.* 6*s.* 8*d.* To Profit and Loss, 7*l.* 12*s.* 1*d.* ½. 6th. Ditto, Dr to Profit and Loss, 21*l.* 4*s.* 1*d.* ⅙.

Collect the Balance, and it will stand as before set down in *Simon's* private Journal, by the 1st Method, which see.

*Socrates thus, in his own private Books.*

See the Confectary to the 1st Cafe, for unfixed Co's.

1st. *March* 16th, 1760. The Co. Dr to Cash, 36*l.* 13*s.* 4*d.* 2d. *August* 12th, Cash, Dr to the Co. 84*l.* 18*s.* 8*d.* 3d. The Co. Dr to Profit and Loss, 21*l.* 4*s.* 1*d.* ⅙.

Collect the Balance, and it will stand as before set down in *Socrates's* private Journal, by the 1st Method, which see.

*Samuel, in his own private Books thus:*

See the Confectary to the 1st Cafe, for unfixed Co's.

1st. *March* 16th, 1760. *Simon*, Dr to Stock, 10*l.* The Co. Dr to Sundries, 36*l.* 13*s.* 4*d.* viz. To Cash, 16*l.* 13*s.* 4*d.* To *Simon*, 10*l.* To *William Love*, 10*l.* 2d. *August* 12th, Cash, Dr to the

the Co. 84*l.* 18*s.* 8*d.* 3*d.* The Co. Dr to Profit and Loss, 21*l.* 4*s.* 1*d.*  $\frac{5}{8}$ .

Collect the Balance, and it will stand as before set down in Samuel's private Journal, by the 1st Method, which see.

Question 6th. *Journalized in separate Books by James, as Trustee for the Co.*

See Case the 1st, for unfixed Co's.

1st. Voyage to *Virginia*, Dr to Sundries, 420*l.* viz. To James, 105*l.* To Jacob, 105*l.* To Joseph, 105*l.* To John, 105*l.* 2d. Ditto, Dr to Samuel Crouch, 636*l.* 10*s.* 3*d.* Ditto, Dr to Sundries, 147*l.* 11*s.* 8*d.* viz. To Jacob, 67*l.* 15*s.* To Joseph, 28*l.* 6*s.* 8*d.* To John, 35*l.* To James, 16*l.* 10*s.* 4th. Samuel Crouch, Dr to Sundries, 636*l.* 10*s.* viz. To Jacob, 197*l.* To Joseph, 248*l.* To John, 185*l.* To Voyage to *Virginia*, 6*l.* 10*s.* 5th. Voyage to *Virginia*, Dr to James, 19*l.* 16*s.* 8*d.* 6th. Sundries, Drs to Voyage to *Virginia*, 575*l.* viz. Voyage from *Virginia*, 400*l.* Elias Burnet, of London, 175*l.* 7th. Voyage from *Virginia*, Dr to Sundries, 1526*l.* 5*s.* viz. To James, 381*l.* 11*s.* 3*d.* To Jacob, 381*l.* 11*s.* 3*d.* To Joseph, 381*l.* 11*s.* 3*d.* To John, 381*l.* 11*s.* 3*d.* 8th. Sundries, Drs to Voyage from *Virginia*, 400*l.* viz. James, 100*l.* Jacob, 100*l.* Joseph, 100*l.* John, 100*l.* 9th. Cash, Dr to Elias Burnet, 175*l.* 10th. Voyage from *Virginia*, Dr to Sundries, 129*l.* 10*s.* viz. To James, 92*l.* To Joseph, 37*l.* 10*s.* 11th. John, Dr to Voyage from *Virginia*, 265*l.* 12th. Voyage from *Virginia*, Dr to James, 42*l.* 11*s.* 6*d.*

Thus far from the Question, the next from the Ledge.

For the Rest, see the Conclusion of the Co's Journal of the 1st Question of this 2d Method, and having collected the Balance, then will stand as before set down in the Co's Journal of this Question, by the 1st Method, which see.

*James thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Cash, 105*l.* 2d. Ditto, Dr to Ditto, 16*l.* 10*s.* 3d. Ditto, Dr to Ditto, 19*l.* 16*s.* 8*d.* 4th. Ditto, Dr to Ditto, 381*l.* 11*s.* 3*d.* 5th. Tobacco, Dr to the Co. 100*l.* 6th. The Co. Dr to Cash, 92*l.* 7th. Ditto, Dr to Ditto, 42*l.* 11*s.* 6*d.* 8th. Profit and Loss, Dr to the Co. 518*l.* 18*s.* 8*d.*  $\frac{1}{2}$ .

Collect the Balance, and it will stand as before set down in James's private Journal, by the 1st Method, which see.

*Jacob thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Cash, 105*l*. 2d. Ditto, Dr to Ditto, 67*l*. 15*s*. 3d. Ditto, Dr to Goods proper, 197*l*. 4th. Ditto, Dr to Cash, 381*l*. 11*s*. 3*d*. 5th. Tobacco, Dr to the Co. 100*l*. 6th. Profit and Loss, Dr to the Co. 518*l*. 18*s*. 8*d*.  $\frac{1}{2}$ .

Collect the Balance, and it will stand as before set down in *Jacob's* private Journal, by the 1st Method, which see.

*Joseph thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Cash, 105*l*. 2d. Ditto, Dr to Ditto, 28*l*. 6*s*. 8*d*. 3d. Ditto, Dr to *George Sands*, 248*l*. 4th. Ditto, Dr to Cash, 381*l*. 11*s*. 3*d*. 5th. Tobacco, Dr to the Co. 100*l*. 6th. The Co. Dr to Cash, 37*l*. 10*s*. 7th. Profit and Loss, Dr to the Co. 518*l*. 18*s*. 8*d*.  $\frac{1}{2}$ .

Collect the Balance, and it will stand as before set down in *Joseph's* private Journal, by the 1st Method, which see.

*John thus, in his own private Books.*

See the Confectary to the 1st Case, for unfixed Co's.

1st. The Co. Dr to Cash, 105*l*. 2d. Ditto, Dr to Ditto, 35*l*. 3d. Ditto, Dr to Ditto, 185*l*. 4th. Ditto, Dr to Ditto, 381*l*. 11*s*. 3*d*. 5th. Tobacco, Dr to the Co. 100*l*. 6th. Cash, Dr to Ditto, 265*l*. 7th. Profit and Loss, Dr to Ditto, 518*l*. 18*s*. 8*d*.  $\frac{1}{2}$ .

Collect the Balance, and it will stand as before set down in *John's* private Journal, by the 1st Method, which see.

*Observations upon the 1st Method of stating the foregoing  
six QUESTIONS.*

In the first Method used in stating these 6 Questions, the second Entries are used solely for shewing each Partner's true Share in the Co. whether the Co. Accompts be kept in Books by themselves, as is here supposed, or among one's own private Affairs, as in the preceding Treatise of Book-keeping; otherwise, they are more easily stated as in the second Method just now laid down. And as in the first Method, every Accompt is expressed at full Length, as Goods in Co. Cash in Co. Balance in Co. &c. and such a one's Accompt proper, and his Accompt in Co. so in the second Method, all this Formality is dropt, and the Co's Books appear in the Form of a single Person's own private Books; and, indeed, there is, properly

perly speaking, no Occasion for the Word Co. unless when the Co's Accompts are placed among one's own proper Accompts, and then it is absolutely necessary to use the Word Co. to distinguish them from one's own, as is done in the preceding Treatise of Book-keeping, and in the stating of *Snell's* 6 Questions, both by his own and *London's*, as well as the common Method. Again, although the Accompt proper, and the Accompt in Co. that each Partner keeps in his private Books, do agree with his corresponding Accompts in the Co's Books, as is before noticed by the Method of journalizing these 6 Questions there used; yet the said Questions might have been journalized so as not to have agreed. See *Snell's* 1st and 5th Questions for an Instance of this Disagreement before laid down, which is contrary to what a certain Modern Author asserts on this Head.

2d. If the Trustee for the Co. in each of the foregoing 6 Questions, had taken to his own proper Accompt, the Cash, or Goods of the Co. which he kept in the Co's Books; then he must have taken the same also to his corresponding Accompt in his private Books, and hence would arise a Method of keeping Co. Accompts without an Accompt of Cash, &c.

### *Observations upon the 2d or last Method of stating these* QUESTIONS.

Here let the Learner observe, that what was said in the Note before the first Ledgers of the first Question, in the first Method of stating these Questions, holds good; also, here, in this second Method of stating them, *viz.* That the Accompt which each Partner keeps in his own private Books, of what he gives to, or receives from the Co. or what he owes or wants of them, will answer exactly, in a reverse Manner to his respective Accompt in the Co's Books; that is, the Dr Side of the former, will be the Cr Side of the latter; and the Dr Side of the latter, the Cr Side of the former.

2d. And further let him Note, that if he divides the Dr Side of each Accompt of Goods, or Voyages in the Co's Ledgers, in Proportion to the Share that each Partner has in it, and debits each Partner's proper Accompt to his Accompt in Co. for his respective Share hereof; as also the Cr Side of the said Goods or Voyages in Co. into the same Number of Parts, and debits each Partner's Accompt in Co. to his Accompt proper for his respective Share of this too; and lastly, if he debits the said Goods, or Voyages in Co. to each Partner's Accompt in Co. thus found, for his Share of the Gain, or the Reverse for his Share of the Loss; he then will fall into a different Method of keeping Co. Accompts, to that which is before laid down. See *Weston's compleat Merchant's Clerk*, Page 25th, Part 1st, and Rule 31st. But in Order to explain this fur-

ther, let the Co's Books be posted as before directed, and when you come to the closing Entries, instead of carrying each Partner's Gain, or Loss to his proper Account, as in the last Method of stating these Questions, under Consideration, let the same be carried to his Account in Co. at, after the Divisions of their Shares is made, as above shewn. And hence it will appear to the Intelligent, that what each Partner puts in, or withdraws in equal Shares, must go to their proper Accounts before the closing Entries, according to this Method, as also their Shares of the Gain, or Loss that happens to the Co. whereas, by the common Method first laid down, they must go to each Partner his Account in Co. See *Wesson's Compleat Merchant's Clerk*, Page 39, Part 1st, and Rule 42d.

3d. And also, further let him note, that if the Trustee for the Co. in each of the before cited 6 Questions, had debited his own proper Account in the Co's Books, for what Cash, &c. he then had of theirs in his Hands, and so have kept the Co's Books without an Account of Cash, &c. he then would have fallen into *Dodson's* Method before inserted, in the Stating *Jones's* 6 Questions, which see; and then what Cash, &c. the Trustee had the Care of, in the Co's Books, must have gone to his Account, which he kept against the Co. in his own private Books. See also the 6th Observation upon *Jones's* 6 Questions before inserted; and hence would arise another Method of keeping Co. Accounts, without an Account of Cash, &c. agreeable to the Note above.

### *An Observation upon both Methods.*

Here the young Accountant may observe, that if each Partner's proper Account, in the Co's Books, had been debited to Cash, in the 3 first Questions, or to Sugar in the 4th Question, for what was due to each of them, then the Books of the Co. would have been balanced without an Account of Balance, agreeable to the Method used in *Factory*; before inserted.

Having before shewn how *Snell's* 6 Questions are journalized, both by his own, *London's*, and the common Method; as also, how *Jones's* 6 Questions might have been journalized by the same Methods, and what would have been the Results; and likewise, how the aforesaid 6 Questions, by *Jones*, are journalized by *Dodson's* Method. And moreover, having shewn how *Mair's* 6 Questions are journalized by *Weir's* Method; and in what Manner they are reducible to *Dodson's* Method; it remains only to shew how *Snell's* 6 Questions may be journalized by *Dodson's* and *Weir's* Method, and how *Mair's* 6 Questions might have been journalized by *Snell's*, *London's*, or the common Method.

And first, how *Snell's* 6 Questions might have been journalized by *Dodson's* and *Weir's* Method.

QUESTION 1st. *By DODSON's Method.*

*A thus, in his own private Waste-Book.*

1st. I have delivered to the Co. Pepper and Linen, for which I have paid, 610/.

2d. I have received from the Co. Silk and Lead, which I have sold for ready Money, and having deducted my Charges, the Net Proceeds amount to 528/.

3d. Upon comparing our Accounts in the Co's Books, I find my  $\frac{1}{3}$  Share of Gain, amounts to 58*l.* 6*s.* 8*d.*

*And thus, in his own private Journal.*

1st. The Co. Dr to Cash, 610/.    2d. Cash, Dr to the Co. 528/.

3d. The Co. Dr to Profit and Loss, 58*l.* 6*s.* 8*d.*

Thus far from the Question, the next from the Ledger.

Collect the Balance, and it will stand thus:

Dr	Balance		Cr
	l.	s. d.	l. s. d.
To the Co. due to me	140	6 8	
			By Cash out of Pocket, or Stock rather at first
			By Profit and Loss, for my Gain
	140	6 8	82 0 0
			58 6 8
	140	6 8	140 6 8

And in like Manner do *B* and *C* proceed in their private Books.

*The Co's* JOURNAL.

1st. Trade, Dr to Sundries, 1750*l.* viz. To A, 610*l.* To B, 460*l.* To C, 680*l.*

2d. Sundries, Dr to Trade, 1925*l.* viz. A, 528*l.* B, 715*l.*  
C, 682*l.*

'Thus far from the Question, the next from the Ledger.

Having debited Trade to each one for his Share of the Gain, and the Articles composing the Balance properly collected, then it will stand thus :

Dr.	Balance				Cr.		
	l.	s.	d.		l.	s.	d.
To B, due by him —	196	13	4	By A, due to him —	140	6	8
				By C, due to him —	56	6	8
	<hr/>				<hr/>		
	196	13	4		196	13	4
	<hr/>				<hr/>		

*Thus,*



*A thus, as Trustee for the Co. in his own private Journal,  
by Weir's Method.*

And first for himself.

1st. The Co. Dr to Cash, 610*l.* Secondly, Trade in Co. Dr to the Co. 583*l.* 6*s.* 8*d.*

2d. The Co. Dr to Trade, in Co. 641*l.* 13*s.* 4*d.*

And next for the Co.

Trade in Co. Dr to Sundries, 1750*l.* viz. To my Account proper, 610*l.* To B's Account proper, 460*l.* To C's Account proper, 680*l.* Secondly, my Account proper, Dr to my Account in Co. 583*l.* 6*s.* 8*d.* B's Ditto, 583*l.* 6*s.* 8*d.* C's Ditto, 583*l.* 6*s.* 8*d.* 2d. Sundries, Drs to Trade in Co. 1925*l.* viz. Cash in Co. 528*l.* B's Account proper, 715*l.* C's Account proper, 682*l.* Secondly, my Account in Co. Dr to my Account proper, 641*l.* 13*s.* 4*d.* B's Ditto, 641*l.* 13*s.* 4*d.* C's Ditto, 641*l.* 13*s.* 4*d.*

Thus far from the Question, the next from the Ledger.

When Trade in Co. is debited to each of their Accounts in Co. for their Shares of the Gain, in the Articles taken from this last Part of the Journal, which concerns the Co. and Trade in Co. being debited also to Profit and Loss, for A's Share of the Gain, in the Articles taken from the first Part of the Journal, which concerns himself, and the Articles composing the Balances being properly collected in both, then they will stand thus:

<i>Dr</i>		<i>Balance</i>		<i>Cr</i>	
		<i>l.</i>	<i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To Cash in Co. on Hand	{	528	0 0	By my Account proper, due to him	{ 668 6 8
To B's Account proper, due by him		196	13 4	By C's Account proper, due to him	
		<u>724</u>	<u>13 4</u>		<u>724 13 4</u>

<i>Dr</i>		<i>Balance</i>		<i>Cr</i>	
		<i>l.</i>	<i>s.</i> <i>d.</i>		<i>l.</i> <i>s.</i> <i>d.</i>
To the Co. due to me	{	668	6 8	By Cash out of Pocket, or Stock rather at first	{ 610 0 0
				By Profit and Loss	
		<u>668</u>	<u>6 8</u>		<u>58 6 8</u>
					<u>668 6 8</u>

N. B.

*N. B.* After either of these Methods, just laid down, may the remaining 5 Questions be stated.

1. Observe, that the Dr Side of the Accompt Co. posted from the 1st Part of the above Journal, answers exactly to the Cr Side of my Accompt proper, which is posted from the 2d Part of the said Journal, according to the Method of journalizing used above; but had *A*, journalized the first Part of the above Journal thus, 1st. Sundries, Drs to Cash, 610*l.* viz. Trade in Co. 583*l.* 6*s.* 8*d.* The Co. 26*l.* 13*s.* 4*d.* 2d. The Co. Dr to Trade in Co. 641*l.* 13*s.* 4*d.* then they would have disagreed. See the latter Part of the 1st Observation upon the 1st Method of stating *Mair's* Questions.

2. *B* and *C*, do journalize exactly the same as is before laid down in the stating this very Question by *London's* and the common Method, which see.

I shall next shew how *Mair's* 6 Questions may be stated by *Snell's*, *London's*, and the common Method.

And first, how they may be stated by the common Method. For Instance, take 1st Question, you need only to turn to the *Trustee's* Journal, by *Weir's* 1st Method of stating these Questions before laid down, and collect from thence all the Entries which belong to *Roger*, and for those that belong to *Robert*, put the Name of the Goods, &c. if they be his own, instead thereof, or if they belong to the Co. omit his Share therein; likewise, omit his Journal for his private Share, and let *Roger's* private Journal stand as it does there. An Instance of which here follows:

*MAIR's 1st Question, journalized by Robert, as Trustee for the Co. in his own private Books, by the common Method.*

1st. Broad-Cloth, in Co. betwixt *Robert* and *Roger*, according to Proportion therein, Dr to Sundries, 208*l.* viz. To Broad-Cloth, 108*l.* To *Roger's* Accompt in Co. 100*l.* 2d. Ditto, Dr to *Laurance Lowe*, 37*l.* 10*s.* Secondly, *Roger's* Accompt proper, Dr to his Accompt in Co. 18*l.* 0*s.* 7*d.* 3d. Stock, Dr to *John Cole*, 27*l.* 4th. Sundries, Drs to Broad-Cloth, in Co. &c. 143*l.* viz. Cash, 116*l.* *John Cole*, 27*l.* Secondly, *Roger's* Accompt in Co. Dr to his Accompt proper, 68*l.* 15*s.* 5th. Sundries, Drs to Broad-Cloth in Co. &c. 121*l.* 10*s.* viz. Cash, 60*l.* *Roger's* Accompt proper, 61*l.* 10*s.* Secondly, *Roger's* Accompt in Co. Dr to his Accompt proper, 58*l.* 8*s.* 3*d.*  $\frac{1}{4}$ . 6th. *Laurance Lowe*, Dr to Sundries, 37*l.* 10*s.* viz. To Cash, 37*l.* To Broad-Cloth, in Co. 10*s.* Secondly, *Roger's* Accompt in Co. Dr to his Accompt proper, 4*s.* 9*d.*  $\frac{3}{4}$ . Collect the Balance, and it will stand thus:

Dr



